City Council Chambers
9101 Bonita Beach Road
Bonita Springs, Florida 34135

CITY COUNCIL
MEETING AGENDA

July 19, 2023
9:00 a.m.

If you plan to address the City Council, please complete a "Public Comment Card" located on the table outside of Chambers. Completed comment cards should be submitted to the City Clerk who sits to the left of the podium prior to the start of the meeting.

To submit your public comment in writing, please email your name, address, and comments to CITYMEETINGS@CITYOFBONITASPRINGS.ORG. **Any written public comment must be received by 4:00 p.m., on July 18, 2023.**

The City of Bonita Springs will not discriminate against individuals on the basis of race, color, national origin, sex, age, disability, religion, income, or marital status. To request an ADA-qualified reasonable modification at no charge to the requestor, please contact Mike Sheffield by calling (239) 949-6262 at least 48 hours prior to the meeting.

If a person decides to appeal a decision made by the Council on any matter at this meeting, such person must have a verbatim record of the proceeding to include the testimony and evidence upon which such appeal is to be based.

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1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Approval of Agenda
6. Mayor's Welcome
7. Public Comment on Agenda Items
8. Proclamations and Presentations:

    A. Presentation of audited financial statements for the fiscal year ended September 30, 2022 by Jeff Brown, CPA, Partner with the audit firm of Ashley, Brown & Smith, CPAs. (Green Sheet No. 23-07-154)

B. Weston and Sampson Facilities Assessment Presentation (Green Sheet No. 23-07-151)

9. Consent Agenda:

A. Approval of the June 21, 2023 Draft City Council Meeting Minutes

B. Confirm and ratify Resolutions extending Local State of Emergency due to Hurricane Ian (Green Sheet No. 23-07-144)

C. Approve Fifteenth Addendum to Second Agreement for Law Enforcement Services (Green Sheet No. 23-07-143)

D. Approve Resolution for budget transfer to Forrester Drive Drainage Improvement Project (Green Sheet No. 23-07-147)

E. Approve amendment #2 for a time extension with the Florida Department of Environmental Protection (FDEP) for the Imperial Bonita Estates/Quinn/Downs/Dean West of Imperial Parkways Infrastructure Improvement Project (Green Sheet No. 23-07-152)

F. Authorize staff to partner with Lee County to transfer (at no cost to the City) three (3) parcels for a stormwater retention area in the Quinn/Downs/Dean neighborhood as part of the infrastructure project and accept the deed transfer from Lee County. (Green Sheet No. 23-07-153)

G. Adopt Resolution approving the City's Health Reimbursement Arrangement Plan (Green Sheet No. 23-07-155)

- Opportunity for City Council Comments on Consent Agenda

10. Mayor and Council Member Items:

A. Discussion regarding purchasing addional License Plate Readers (LPRs) for use by the Community Policing Unit of the Lee County Sheriff's Office. (Green Sheet No. 23-07-149)

B. Discussion regarding potential property acquisition along Goodwin Street and Terry Street. (Green Sheet No. 23-07-150)

11. City Attorney's Items:

A. First Reading of the following Ordinance: AN ORDINANCE OF THE CITY OF BONITA SPRINGS, FLORIDA, AMENDING CHAPTER 24 - FLOOD

HAZARD REDUCTION - TO CLARIFY THE DEFINITION OF MARKET VALUE AS APPLIED TO EXISTING BUILDING IN SPECIAL FLOOD HAZARD AREAS; PROVIDING FOR CONFLICTS OF LAW, SEVERABILITY, CODIFICATION AND SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE. (Green Sheet No. 23-07-146)

12. City Manager's Items:

    A. Approve scope of work of the scoping, drafting, and adoption of the State-mandated Comprehensive Plan Amendments, as determined by the City's Evaluation and Appraisal Review (E.A.R.), as well as the scoping of any optional Comprehensive Plan amendments. (Green Sheet No. 23-07-145)

    B. Discussion regarding potential regulations for traffic fatality memorials in public right of ways and direction to staff. (Green Sheet No. 23-07-148)

    C. Update regarding Hurricane Ian recovery

13. Mayor and Council Member Reports

14. Public Comment

15. Adjournment

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-154
July 19, 2023

REQUESTED MOTION: Presentation of audited financial statements for the fiscal year ended September 30, 2022 by Jeff Brown, CPA, Partner with the audit firm of Ashley, Brown & Smith, CPAs.

REQUESTOR: Lisa Griggs Roberson, CPA, Finance Director

AGENDA: Presentations

STRATEGIC PRIORITY: #7 Government Transparency

BACKGROUND:

In compliance with Florida Statutes 218.39, the City's financial statements have been independently audited by Ashley, Brown & Smith, CPAs, a firm of licensed certified public accountants. The independent auditor has issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended September 30, 2022.

The report provides details of operations for the twelve (12) months ending September 30, 2022.

The audit report also includes the Government Financial Officers Association of the United States and Canada (GFOA) award, a Certificate of Achievement for Excellence in Financial Reporting to the City of Bonita Springs for fiscal year ended September 30, 2021.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report will meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for this certificate.

A printed copy of the audited financial statements is on file in the City Clerk's office.

STAFF RECOMMENDATION:

Receive presentation and audited financial statements.

ATTACHMENTS:

1. Comprehensive Annual Financial Report

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roberson

Annual Comprehensive Financial Report

Bonita Springs, Florida

Fiscal Year Ended September 30, 2022

City of Bonita Springs, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2022

Prepared by the Finance Department

Director of Financial and Administrative Services
Lisa Griggs Roberson, CPA

Carol Eden
Clara Fette
Brenda Reetz
Pauline Souza
Melissa Stout

City of Bonita Springs, Florida
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2022

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City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Introductory Section

Small Town Charm.
Big Bright Future.

9101 Bonita Beach Road
Bonita Springs, FL 34135
Tel: (239) 949-6262
Fax: (239) 949-6239
www.cityofbonitasprings.org

Rick Steinmeyer
Mayor

Jamie A. Bogacz
Council Member
District One

Jesse Purdon
Council Member
District Two

Laura Carr
Council Member
District Three

Chris Corrie
Council Member
District Four

Nigel P. Fullick
Council Member
District Five

Fred Forbes, AIA
Council Member
District Six

Arleen M. Hunter
City Manager
(239) 949-6267

Derek P. Rooney
City Attorney
(239) 949-6254

City Clerk
(239) 949-6248

Public Works
(239) 949-6246

Neighborhood Services
(239) 949-6257

Parks & Recreation
(239) 992-2556

Community Development
(239) 444-6150

June 27, 2023

Honorable Mayor and
Members of City Council
City of Bonita Springs
Bonita Springs, Florida

We are pleased to present to you the Annual Comprehensive Financial Report of the City of Bonita Springs, Florida (City) for the fiscal year ended September 30, 2022. Chapter 218.39 Florida Statutes requires that a complete set of financial statements be published within nine months of the fiscal year end. This report is published to fulfill that requirement.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

In addition, the City maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by City Council.

In compliance with the laws of the State of Florida, the City's financial statements have been audited by Ashley, Brown & Company, Certified Public Accountants, a firm of licensed certified public accountants. The independent auditor has issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended September 30, 2022. The independent auditor's report is presented as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be reviewed in conjunction with it.

This report also includes the City's Single Audit of Federal Award Programs, which begins on page 94. We are pleased to report there are no findings or questioned costs reported by the auditor.

Profile of the Government

The City incorporated on December 31, 1999, is located in the southwest part of the state and located in Lee County. The City currently occupies a land area of 46 square miles and serves an estimated population of 55,502. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when

The City operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor and six council members, all elected on a non-partisan basis. Council members serve four-year staggered terms, with three or four council members elected every two years. The Mayor is elected to serve a four-year term and is elected-at-large. The six council members are elected by district. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments.

The City provides the following services: public works, streets, roads, storm water management, developer services, parks and recreation, natural resources, code enforcement, and general and administrative services. The City of Bonita Springs uses the "government lite" concept of outsourcing City services to minimize expenditures while providing quality services to the community.

Economic condition and outlook

The national and state economics are key factors in assessing the City's future picture. Changes in the national, state and local economies can affect both revenues and expenditures due to the impact of tax receipts and the costs of providing City services. While economic changes at the state and national level can often translate into comparable changes locally, it is important to note that the City of Bonita Springs and the Southwest Florida region often behave differently, showing economic trends and reflecting experience that may lag or precede noticed changes elsewhere.

Hurricane Ian, a strong Category 4 hurricane, made landfall in Southwest Florida on September 28, 2022. The devastation to Southwest Florida from this storm has been extensive, especially on our barrier islands and along the coastline, affecting the citizens, economy, assets, and tourism industry. The City is utilizing disaster and operating reserves as well as unassigned fund balance to provide initial funding for costs related to Hurricane Ian and anticipates reimbursement from federal and state agencies.

The total taxable property value in the City increased 6.0% during fiscal year 2022.

Long-term financial planning and major initiatives

The City completes a five-year financial forecast. For capital projects, the City uses a ten-year capital plan. This helps recognize when major cash infusions will be necessary. These infusions may come from the issuance of debt, grants, new revenue sources, impact fees and/or a build-up of fund balance. Any or all of these methods may be utilized. Not as obvious, but just as important, is the increase in services, with the costs associated with these services, requested by citizens or mandated by external forces.

City Council adopted the following Strategic Priorities in September 2022.

1. Improve Storm Water Management
2. Transportation
3. Community Aesthetics
4. Environmental Protection
5. Strengthen/Enhance City Finances
6. Strengthen/Enhance Council Relations
7. Government Transparency
8. Economic Development

Relevant Financial Policies

Budgetary control is established by Section 45 of the City Charter, which requires the adoption of an annual budget and Section 46 which provides for amendments to the budget after adoption. Budgetary control throughout the fiscal year is maintained through monthly monitoring of actual activity compared to the budget. Section 47 of the City Charter addresses the lapse of annual appropriations at the close of the fiscal year, except an appropriation for a capital expenditure.

The Council is required to adopt a final budget by no later than the close of the fiscal year. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by fund, function (e.g., public safety) and department (e.g., public works). Department heads may transfer resources within a department as they see fit, however, transfers between departments require the approval of the City Council.

Budget-to-actual comparisons are provided in this report for the general fund and for the special revenue funds that are considered major funds. These comparisons are presented on pages 58-60 respectively as part of the required supplementary information. Budget-to-actual comparisons for special revenue funds that are considered non-major funds, the debt service funds, and the capital projects fund are presented beginning on page 68.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Bonita Springs for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This was the twelfth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this annual comprehensive financial report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department, as well as the support of the Assistant City Manager, and the Department Directors. Their continuing effort toward improving the accounting and financial reporting systems improves the quality of information reported to the City Council, State and Federal Agencies and the citizens of the City of Bonita Springs.

Appreciation is also extended to our external auditors, Ashley, Brown & Company, for their assistance and to the Mayor and City Council members for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Bonita Springs' finances.

Respectfully submitted,

Arleen M. Hunter, AICP
City Manager

Lisa Griggs Roberson, CPA
Director of Financial and Administrative Services

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bonita Springs
Florida

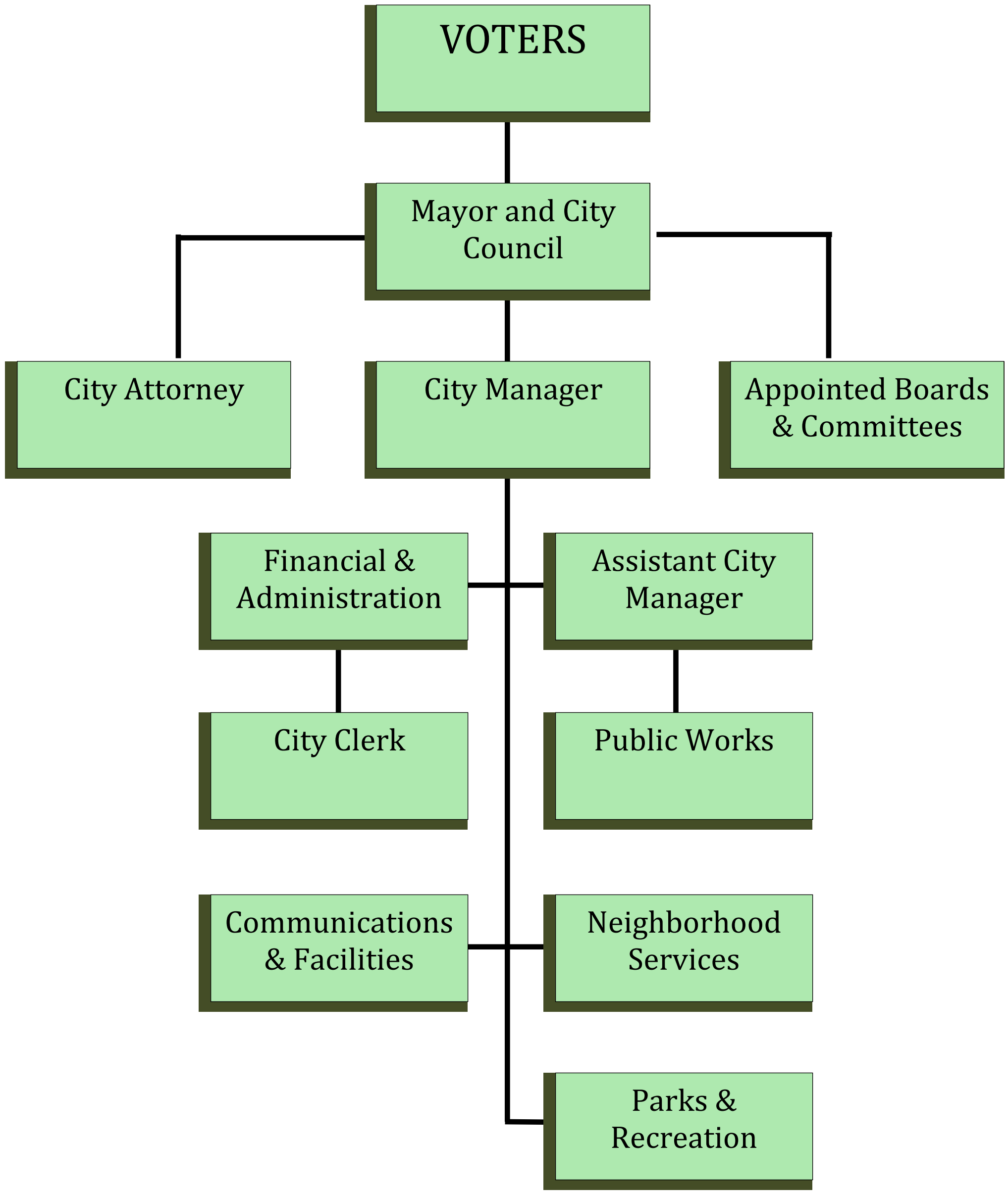
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO

City of Bonita Springs
Organizational Chart



City of Bonita Springs, Florida

PRINCIPAL OFFICIALS

As of September 30, 2022

Front Row:

Laura Carr *District Three*	Rick Steinmeyer *Mayor*	Jamie A. Bogacz *District One*

Back Row:

Nigel P. Fullick *District Five*	Jesse Purdon *District Two*	Fred Forbes *District Six*	Chris Corrie *District Four*

Arleen Hunter, City Manager
Derek Rooney, City Attorney
Matt Feeney, Assistant City Manager

City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Financial Section

ASHLEY & BROWN & SMITH
CERTIFIED PUBLIC ACCOUNTANTS

PHONE: 941.639.6600 I FAX: 941.639.6115
366 E OLYMPIA AVE, PUNTA GORDA, FL 33950
AshleyBrownCPAS.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
Bonita Springs, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bonita Springs, Florida (the "City"), as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022 and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules, as indicated in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 23, 2023

Management’s Discussion and Analysis

As management of the City of Bonita Springs, we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City of Bonita Springs for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on the pages prior to this report.

FINANCIAL HIGHLIGHTS

- At the close of current fiscal year, the City’s assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources, resulting in a net position of $194,716,756 all of which are related to governmental activities.
- The City’s total net position increased $16,542,268, or 9.3%, in comparison to the prior fiscal year primarily as a result of government revenue exceeding expenses.
- The unrestricted net position, which represents the amounts available to meet the City of Bonita Springs ongoing obligations to citizens and creditors, was $36,472,571 and increased $8,716,885, or 31.4% related mainly to an increase in general revenue.
- Total revenues increased $766,563, or 1.9%, due to the gain on the sale of a capital asset.
- Total expenses increased $725,644, or 3.0%, in comparison to prior year.
- At the close of the current fiscal year, the City’s governmental funds reported combined fund balances of $78,973,772, an increase of $8,483,342 in comparison with the prior year. Of this amount, $7,112,615, or 9.0%, is unassigned fund balance and available for spending at the government’s discretion.
- At the end of current fiscal year, General Fund unassigned fund balance was $7,112,615, or approximately 50.7% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the City’s basic financial statements. The City of Bonita Springs basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private sector business.

The *Statement of Net Position* presents financial information on all of the City’s assets and liabilities, deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of a government that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, transportation, culture and recreation. The City does not currently have any business-type activities, nor does it have any component units or fiduciary funds.

The government-wide financial statements can be found on pages 18-19 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Bonita Springs can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City's fund financial statements have only one category, which is the governmental funds. We are not required to establish a proprietary or fiduciary fund.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City of Bonita Springs maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the special revenue funds, the capital projects funds, and the debt service funds, which are considered to be major funds. Data from the other seven governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City adopts an annual budget for each of its funds. A budgetary comparison statement has been provided for each of the funds to demonstrate compliance with the adopted and final revised budget. The budgetary comparison statement for the General Fund is presented on page 56. The budgetary statements for the other funds are presented on pages 57-59 and on pages 65-72.

The basic governmental fund financial statements can be found on pages 20-22 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's progress in funding its obligations to provide pension benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 56-62.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Budgetary comparison schedules are included for all governmental funds for which a budget was legally adopted. These schedules demonstrate compliance with the City's adopted and revised budget. Combining and individual fund statements and schedules can be found on pages 63-64 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $194,716,756 at the close of the most recent fiscal year.

City of Bonita Springs, Florida

Summary of Net Position

September 30, 2022 and 2021

	Governmental Activities	
	2022	2021
Assets:		
Current and other assets	$ 89,546,708	$ 76,617,863
Capital assets	130,931,225	126,304,755
Total assets	220,477,933	202,922,618
Deferred outflows of resources:	1,163,702	813,213
Liabilities:		
Other liabilities	10,443,492	6,085,141
Non-current liabilities	16,027,154	17,062,228
Total liabilities	26,470,646	23,147,369
Deferred inflows of resources:	454,233	2,413,974
Net position:		
Net investment in capital assets	117,920,477	111,893,943
Restricted	40,323,708	38,524,859
Unrestricted	36,472,571	27,755,686
Total net position	$ 194,716,756	$ 178,174,488

The governmental activities increased the City's total assets by $17,555,315, increased the deferred outflows of resources by $350,489, increased the City's total liabilities by $3,323,277, decreased the deferred inflows of resources by $1,959,741, and increased the total net position by $16,542,268.

Current and other assets increased in governmental activities by $12,928,845 from the prior year as the City accumulates monies to provide funding for projects included in the capital improvement plan.

Other liabilities increased by $4,358,351 as the result of the receipt of funds from the Coronavirus State and Local Fiscal Recovery, authorized by the American Rescue Plan. Grant funds were received but have not been committed or disbursed for their intended purpose; therefore, are reflected as unearned revenue in this financial report.

Long-term liabilities, which consist of loans, compensated absences, and pension obligations, decreased slightly by $1,035,074 from the previous year for governmental activities. The decrease is related to debt principal payments and a reduction in the share of the state's pension benefits liability.

Net investment in capital assets is the largest portion of net position. This represents its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, furniture, and infrastructure), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets in reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The net investment in capital assets balance of $117,920,477 (60.6% of total net position) increased $6,026,534, or 5.4%, in comparison to prior year. This increase was the result of the expenses for projects included in the capital improvement plan for the City.

The restricted net position balance of $40,323,708 or (20.7% of total net position) increased $1,798,849, or 4.7%, when compared to the prior year, as a result of increases of restricted revenues which exceeded expenses. This represents assets that are subject to external restrictions on how they are used.

As of the end of the current fiscal year, City's has unrestricted net position of $36,472,571 (18.7% of total net position), reflects an increase of $8,716,885 or 31.4%, in comparison to the prior year. The unrestricted net position balance represents assets that are available for spending at the City's discretion. The reasons for these overall changes are discussed in the following sections for governmental activities.

At fiscal year ended September 2022, the City is able to report positive balances in all three categories of net position.

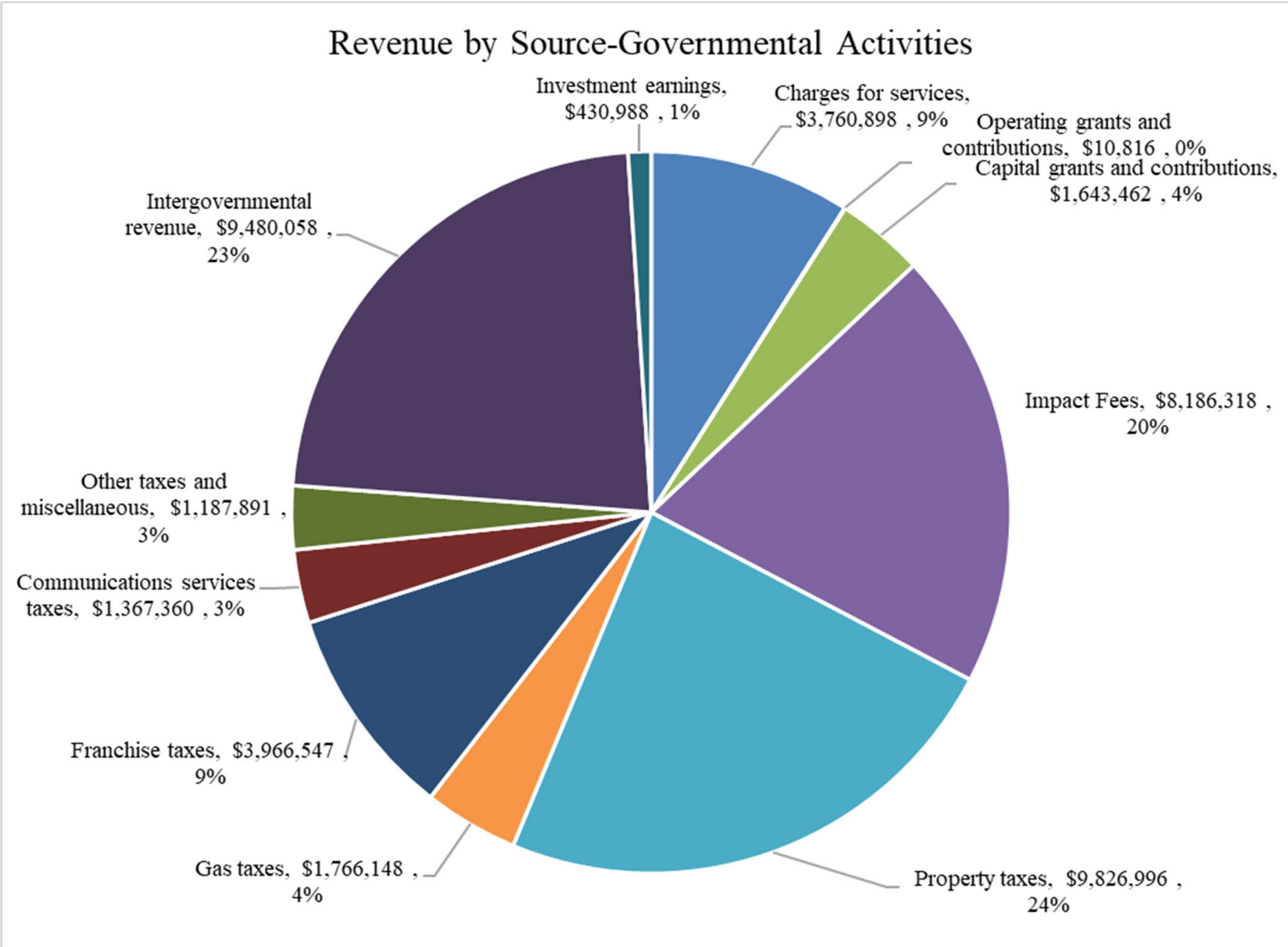
Governmental Activities. During the current fiscal year, net position resulting from governmental activities increased by $16,542,268, 9.3%. This increase is primarily the result of positive economic conditions which provided an increase in revenues of $766,563 or 1.9% and these revenues exceeded expenses.

The following schedule compares the key elements of the changes in net position for the primary government for the current and previous fiscal years.

City of Bonita Springs, Florida
Changes in Net Position
September 30, 2022 and 2021

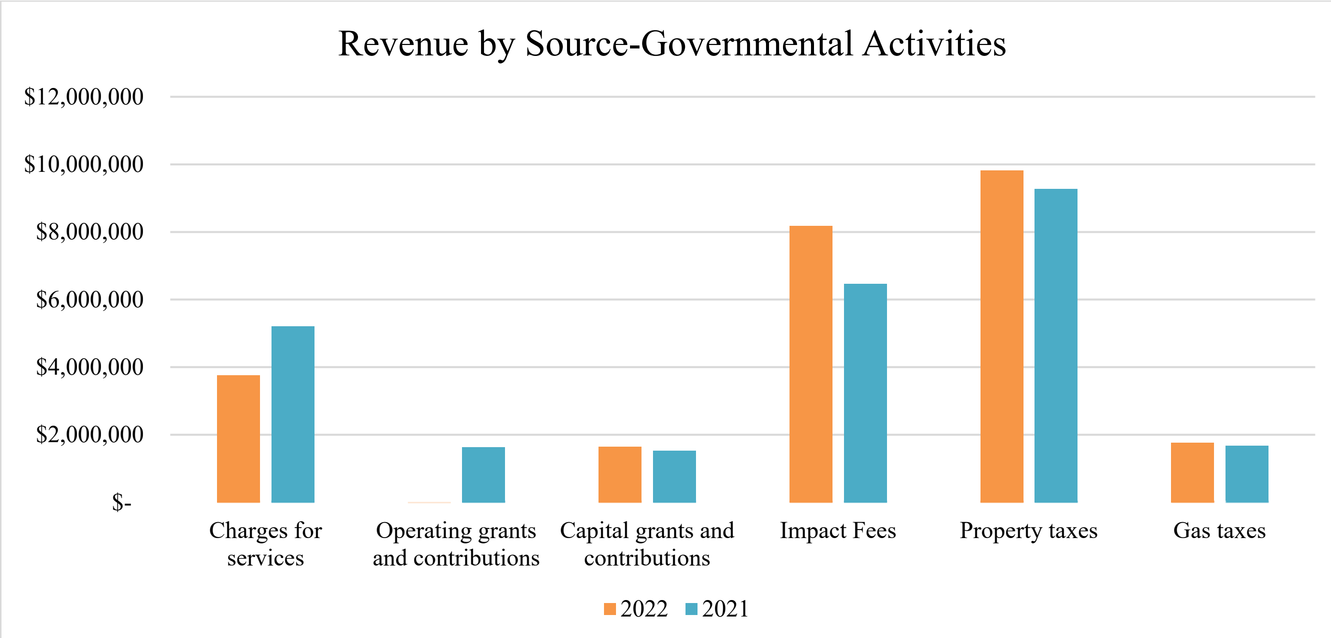
	Governmental Activities	
	2022	2021
Revenues:		
Program Revenues:		
Charges for services	$ 3,760,898	$ 5,209,344
Operating grants and contributions	10,816	6,992
Capital grants and contributions	1,643,462	1,537,520
Impact Fees	8,186,318	6,463,803
General Revenues:		
Property taxes, levied for general purposes	9,826,996	9,276,948
Gas taxes	1,766,148	1,675,558
Franchise taxes	3,966,547	3,359,826
Communications services taxes	1,367,360	1,273,242
Other taxes	33,177	37,175
Intergovernmental revenue	9,480,058	8,063,552
Investment earnings	430,988	186,536
Miscellaneous	1,154,714	2,140,423
Total revenues	41,627,482	40,860,919
Expenses:		
General government	5,933,807	5,260,870
Public safety	5,900,551	5,403,410
Physical environment	1,170,586	2,746,150
Transportation	7,588,324	6,442,921
Economic environment	789,414	803,049
Human services	177,856	147,981
Culture and recreation	3,184,408	3,083,049
Interest on long-term debt	340,268	472,140
Total expenses	25,085,214	24,359,570
Increase (decrease) in net position	16,542,268	16,501,349
Net position - beginning	178,174,488	161,673,139
Net position – ending	$ 194,716,756	178,174,488

The following is a chart of fiscal year 2022 revenues by source for governmental activities, showing the percent of total revenues from each source.



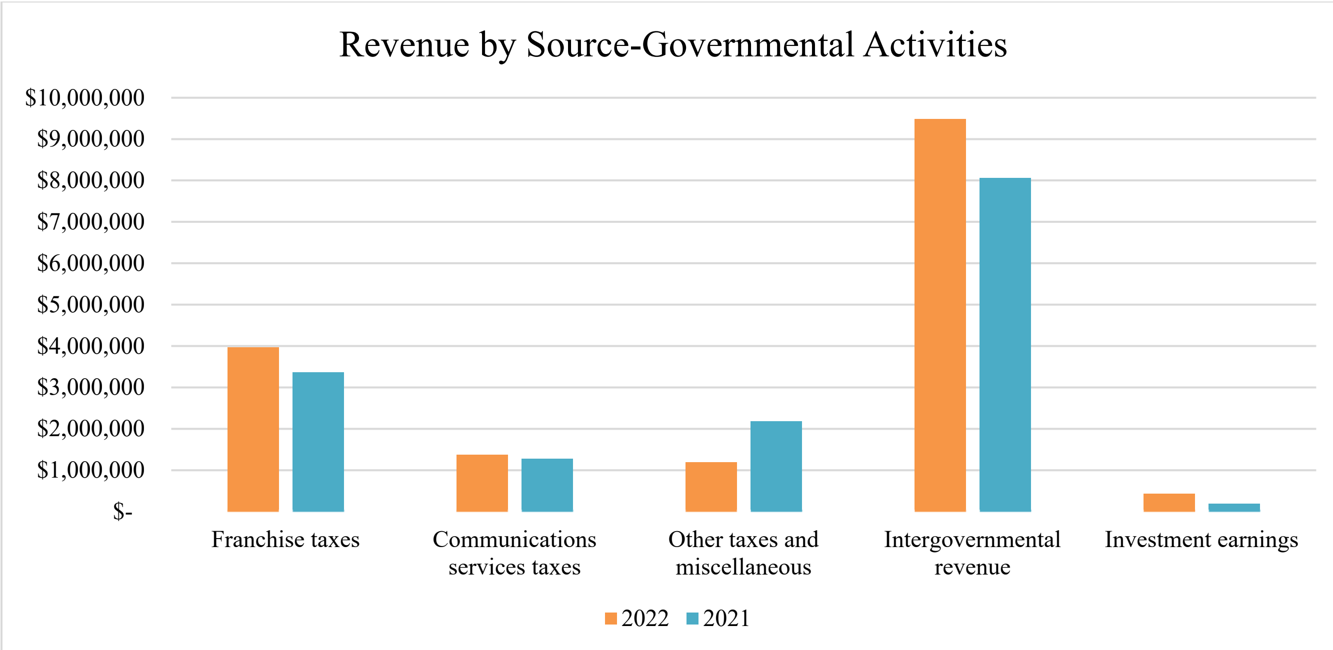
Property taxes remain the largest source of revenue at $9,826,996 for the current fiscal year which is 24% of the City's total revenue. The assessed valuations increased 6.13% from the prior year which at a constant tax rate resulted in a revenue increase. At 23% of total revenues, intergovernmental revenue is the second highest revenue source and consists of sales tax and state revenue sharing.

The following charts shows revenues by source for governmental activities for fiscal years 2022 and 2021.



The most significant revenue changes from the prior year presented above were as follows:

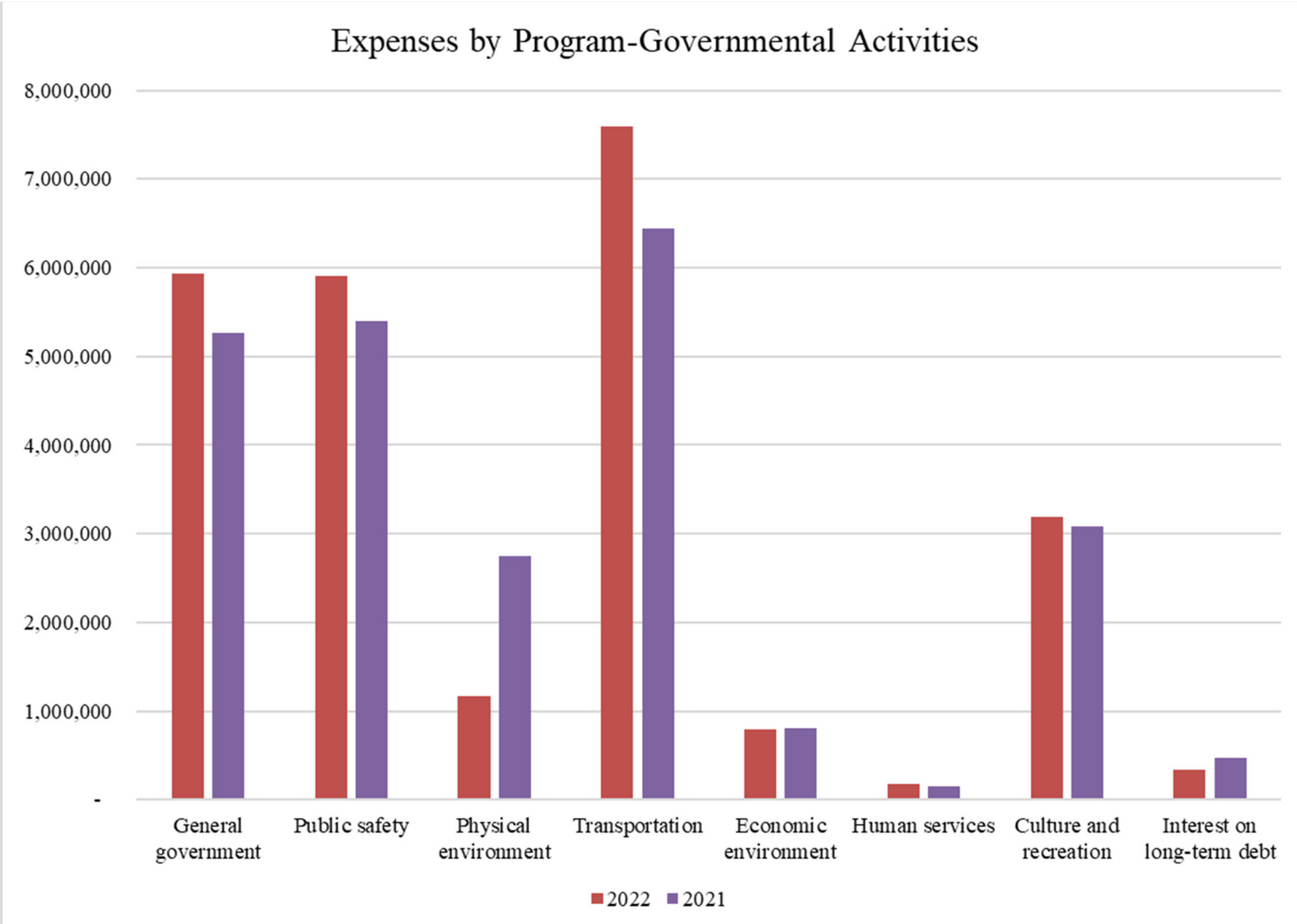
- *Charges for services* decreased $1,448,446 as a result in the reduction in building fee permits and code enforcement fines.
- *Operating grants and contributions* decreased $1,626,176 as the result of grants to reimburse pandemic related expenses received in the prior fiscal year.
- *Impact fees* increased $1,722,515, or 26.6% related to the continued strong new construction market.



The most significant revenue changes from the prior year presented above were as follows:

- *Other taxes and miscellaneous revenue* decreased $989,707 as a building capital contribution was received in the prior fiscal year.
- *Intergovernmental revenue* increased $1,416,506, or 17.6% as the result of the positive economic conditions collection for sales tax and state revenue sharing significantly exceeded those from prior year.

The following is a chart of expenses by program for governmental activities for fiscal years 2022 and 2021.



The most significant changes from the prior year presented above were as follows:

- *Physical Environment* decreased $1,575,564, or 57.4% due to the several stormwater capital projects being completed in the prior year.
- *Transportation* increased $1,145,403, or 17.8% primarily as a result of sidewalks and infrastructure projects completed in current year.

Financial Analysis of the City's Governmental Funds

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for a particular purpose by the City.

As of September 30, 2022, the City's *governmental funds* reported combined fund balance of $78,973,772, an increase of $8,483,342, in comparison with the prior year. Of this amount, $7,112,615 or 9.0%, constitutes *an unassigned fund balance* which is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed or assigned, indicating that (1) not in a spendable form $400,000; (2) restricted for particular purpose, $40,494,595; (3) committed by City Council action, $17,132,255; or (4) assigned for particular purpose, $13,834,307.

Analysis of Individual Funds

General Fund-The general fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the general fund was $38,479,177, and fund balance of the general fund had a net increase of $7,493,021. The unassigned fund balance of the general fund was $7,112,615. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance decreased $1,318,787 or 15.6% from the prior year.

Revenues increased in the General Fund by $2,217,997 from the prior year related to the positive economic conditions which significantly increased tax collections. As expenditures remained consistent with prior year, the General Fund revenues exceeded expenditures by $10,017,321.

Transfers to capital projects were $2,524,300 and the most significant projects funded were for stormwater, and parks.

Grant Fund- Historically the City's grants were reimbursement in nature and the Grant Fund did not maintain cash balances. However, as the result of the receipt of funds in the current year from the Coronavirus State and Local Fiscal Recovery, authorized by the American Rescue Plan, the Grant Fund has a cash balance of $7,263,812. Funds were received but have not been committed or disbursed for their intended purpose; therefore, are reflected as unearned revenue in this financial report.

Grant revenues decreased $1,520,234 from the prior year primarily as the result of the Cares Act grant to reimburse pandemic related expenses received in the prior fiscal year. Also, the budget for grant revenues and funding transfers out was amended to add the prior year remaining grant balances to the current fiscal year.

Road Impact Fee Fund- Revenues were $1,830,645 more than in the previous year due to the continued strong new construction market. Transfers to fund capital projects increased by $331,542 to mainly fund road and multi-use pathways projects.

Building Fee Fund- The fund balance of the Building Fee fund had a net decrease of $2,140,351 from the prior year as the result of a permit fee reduction in the current year.

Capital Projects Fund- The Capital Projects Fund is typically funded by transfers in from other funds to cover the expenditures. The budget for capital project expenditures and funding transfers in was amended to add the prior year remaining projects balances to the current fiscal year.

General Fund Budgetary Highlights

Final Budget Compared to Actual Results. The most significant differences between final budget and actual revenues are as follows:

Revenue source	Final Budget	Actual Revenues	Difference
Franchise	$3,265,000	$ 3,966,547	$ 701,547
Intergovernmental revenues	6,446,070	7,786,587	1,340,517
Property	9,268,000	9,485,813	217,813

- *Franchise* fees were higher than anticipated as the result of positive economic conditions that increased collections.
- *Intergovernmental Revenue* for the City exceeded budgeted amounts for sales tax and state revenue sharing as statewide collections increased from the prior year.
- *Ad Valorem Taxes* for the City exceeded budgeted amounts due to the continued strong new construction market.

The most significant differences between the final budget and actual expenditures are shown below.

Expenditures	Final Budget	Actual Expenditures	Difference
City attorney	$ 794,997	$ 543,682	$ 251,315
General government-non-departmental	443,398	288,783	154,615
Transportation-public works	3,164,468	2,587,639	576,829
Parks and recreation	2,320,976	2,184,849	136,127

- City attorney expenditures for contractual services were lower than anticipated as the result of litigation settlement which occurred in the prior year.
- General government-non-departmental. An operating contingency of $224,300 was budgeted but was not utilized in the current fiscal year and our general liability insurance came in lower than anticipated.
- Transportation-public works expenditures were less than budget due to certain costs now being charged to the stormwater fund.
- Parks and recreation expenditures were less than expected as Hurricane Ian affected the completion of several capital outlay projects.

Original Budget Compared to Final Budget. The most significant differences between the original and final budget expenditures are shown below.

Expenditures	Original Budget	Final Budget	Difference
General government-non-departmental	$ 634,098	$ 443,398	$ (190,700)
Physical environment-public works	410,844	699,987	289,143
Transfers to capital projects fund	9,180,290	24,190,395	15,010,105

- General government-non-departmental original budget was decreased and transferred to support additional Munis software and COLA.
- Physical environment-public works expenditures budget was increased to acquire stormwater pumps which were not received until after the current fiscal year end.
- Transfers to capital projects fund budget were increased to carry forward prior year capital funding not expended to the delayed timing of capital projects.

Other transfers among departments within the General Fund also were approved during the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. Non-depreciable capital assets include land, artwork, and construction in progress. Depreciable assets include buildings, improvements other than buildings, machinery and equipment, and infrastructure. The following is a schedule of the City's capital assets as of September 30, 2022 and 2021:

City of Bonita Springs, Florida
Capital Assets
September 30, 2022 and 2021

	Governmental Activities	
	2022	2021
Land	$ 55,971,121	$ 52,336,192
Artwork	390,478	383,653
Buildings	12,137,380	11,993,858
Improvements other than buildings	19,685,141	19,672,919
Machinery and equipment	3,223,067	2,779,899
Infrastructure	209,884,160	207,709,606
Construction in progress	16,048,587	11,914,378
Intangible-software	549,696	531,646
Total capital assets	317,889,630	307,322,151
Accumulated depreciation	(186,958,405)	(181,017,396)
Total capital assets, net	$ 130,931,225	$ 126,304,755

Noteworthy changes in capital assets in fiscal year 2022 were as follows:

- Land increased by $3,634,929 as the result of the City purchasing right of way parcels necessary for a road construction project.
- Infrastructure increased by $2,174,554 as the result of sidewalk projects being completed.

Additional information on the City's capital assets can be found in Note 6 on page 37.

Debt Administration. At the end of the current fiscal year, the City had $16,027,154 of outstanding debt, reflecting a decrease of $1,035,074, or 6.1%, in comparison to the prior year. The following is a schedule of the outstanding debt as of September 30, 2022 and 2021.

City of Bonita Springs, Florida
Outstanding Debt
September 30, 2022 and 2021

	Governmental Activities	
	2022	2021
Loan payable, net	$ 11,845,000	$ 15,234,000
Net pension liability	3,930,914	1,605,846
Compensated absences	251,240	222,382
	$ 16,027,154	$ 17,062,228

Additional information on the City's long-term debt can be found in Note 7 on page 38-39.

Economic Factors and Next Year's Budget

The following economic indicators were factors considered when the FY 2022 budget was prepared:

- The population estimate for the City of Bonita Springs as of April 1, 2022, is 55,502 which is up from the prior year estimate of 54,740.
- The unemployment rate for the City of Bonita Springs was 2.4% as of September 30, 2022. As compared to a statewide rate of 2.5%.
- Total taxable property value for the City of Bonita Springs increased by 14.64% in Tax Year 2022, up from a 6.0% increase in Tax Year 2021, bringing the total taxable value above $14.3 billion dollars. For the next year's budget, the property tax rate changed to .8000 mills from .8173 mills.
- The City has received $7,241,423 from the American Rescue Plan Act to address the negative economic impacts of the pandemic.
- The City anticipates inflation to increase the cost of goods and services as well as negatively impact the cost of capital construction projects. Also, a future risk continues for sales tax collections associated with people returning to normal purchasing habits.
- Hurricane Ian, a strong category 4 hurricane, made landfall in Bonita Springs on September 28, 2022. The City expects reimbursements from the Federal and state agencies for expenditures related to Hurricane Ian.

Request for information

This financial report is designed to provide the reader with an overview of the City. Questions regarding any information provided in this report should be directed to: City of Bonita Springs, Finance Department, 9101 Bonita Beach Road, Bonita Springs, Florida, 34135, phone (239) 949-6262.

City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Basic Financial Statements

City of Bonita Springs, Florida

Statement of Net Position

September 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 86,317,396
Receivables (net)	1,137,049
Due from other governments	1,909,531
Prepaids	182,732
Capital assets:	
Non-depreciable	72,410,186
Depreciable (net)	58,521,039
Total assets	220,477,933
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized pension costs and subsequent contributions	1,163,702
	1,163,702
LIABILITIES	
Accounts and contracts payable	2,332,255
Accrued liabilities	674,481
Accrued interest payable	53,288
Due to other governments	119,656
Unearned revenue	7,263,812
Non-current liabilities:	
Due within one year	1,320,000
Due in more than one year (net)	14,707,154
Total liabilities	26,470,646
DEFERRED INFLOWS OF RESOURCES	
Unamortized pension costs	454,233
	454,233
NET POSITION	
Net Investment in capital assets	117,920,477
Restricted for:	
Highways and streets	28,511,018
Culture and recreation	2,899,905
Stormwater	3,103,061
Building code compliance	5,809,724
Unrestricted	36,472,571
Total net position	$ 194,716,756

The notes to the financial statements are an integral part of this statement.

City of Bonita Springs, Florida

Statement of Activities

For the Fiscal Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 5,933,807	$ 821,889	$ -	$ -	$ (5,111,918)
Public safety	5,900,551	1,278,568	10,816	-	(4,611,167)
Physical environment	1,170,586	1,563,867	-	1,643,462	2,036,743
Transportation	7,588,324	-	-	7,665,716	77,392
Economic environment	789,414	-	-	-	(789,414)
Human services	177,856	-	-	-	(177,856)
Culture and recreation	3,184,408	96,574	-	520,602	(2,567,232)
Interest on long-term debt	340,268	-	-	-	(340,268)
Total governmental activities	$ 25,085,214	$ 3,760,898	$ 10,816	$ 9,829,780	$ (11,483,720)

General revenues:	
Taxes:	
Property, levied for general purposes	$ 9,826,996
Gas	1,766,148
Franchise	3,966,547
Communications services	1,367,360
Other taxes	33,177
Intergovernmental revenues, not restricted to specific programs	9,480,058
Investment earnings	430,988
Gain on sale of capital assets	421,038
Miscellaneous	733,676
Total general revenues	28,025,988
Change in net position	16,542,268
Net position - beginning	178,174,488
Net position - ending	$ 194,716,756

The notes to the financial statements are an integral part of this statement.

City of Bonita Springs, Florida

Balance Sheet

Governmental Funds

September 30, 2022

	General	Special Revenue: Grant	Special Revenue: Road Impact Fee	Capital Projects	Total Non-major Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 37,794,860	$ 7,263,812	$ 23,853,839	$ -	$ 17,404,885	$ 86,317,396
Receivables (net)	481,994	-	-	655,055	-	1,137,049
Due from other funds	1,003,061	-	-	-	-	1,003,061
Due from other governments	1,108,550	629,222	-	-	171,759	1,909,531
Total assets	$ 40,388,465	$ 7,893,034	$ 23,853,839	$ 655,055	$ 17,576,644	$ 90,367,037
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts and contracts payable	$ 1,201,629	$ 281,216	$ 242,269	$ -	$ 607,141	$ 2,332,255
Accrued liabilities	674,481	-	-	-	-	674,481
Due to other funds	-	348,006	-	655,055	-	1,003,061
Due to other governments	33,178	-	86,478	-	-	119,656
Unearned revenue	-	7,263,812	-	-	-	7,263,812
Total liabilities	1,909,288	7,893,034	328,747	655,055	607,141	11,393,265
Fund balances:						
Nonspendable:						
Long term loan receivable	400,000	-	-	-	-	400,000
Restricted for:						
Parks	-	-	-	-	2,899,905	2,899,905
Roads	-	-	23,525,092	-	4,030,927	27,556,019
Stormwater	-	-	-	-	3,103,061	3,103,061
Building code compliance	-	-	-	-	5,809,724	5,809,724
Downtown Redevelopment	-	-	-	-	1,125,886	1,125,886
Committed to:						
Capital outlay and projects	17,132,255	-	-	-	-	17,132,255
Assigned to:						
Disaster & operating reserves	5,200,000	-	-	-	-	5,200,000
Subsequent year's budget	8,591,549	-	-	-	-	8,591,549
Other purposes	42,758	-	-	-	-	42,758
Unassigned	7,112,615	-	-	-	-	7,112,615
Total fund balances	38,479,177	-	23,525,092	-	16,969,503	78,973,772
Total liabilities and fund balances	$ 40,388,465	$ 7,893,034	$ 23,853,839	$ 655,055	$ 17,576,644	$ 90,367,037

The notes to the financial statements are an integral part of this statement

City of Bonita Springs, Florida

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

September 30, 2022

Amounts reported for governmental activities in the statement of net assets are different because:

Total fund balances - total governmental funds		$ 78,973,772
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Non-depreciable capital assets	$ 72,410,186	
Depreciable capital assets	245,500,731	
Less accumulated depreciation	(186,979,692)	130,931,225
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.		
Deferred outflows - pension related	1,163,702	
Deferred inflows - pension related	(454,233)	709,469
Long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Loan payable	(11,845,000)	
Net pension liability	(3,930,914)	
Compensated absences	(251,240)	
Accrued interest payable on long-term debt	(53,288)	(16,080,442)
Prepaid expenses that are not recorded in governmental funds under the modified accrual basis of accounting are recorded in the statement of activities under full accrual accounting.		182,732
Net position of governmental activities		$ 194,716,756

The notes to the financial statements are an integral part of this statement.

City of Bonita Springs, Florida

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Fiscal Year Ended September 30, 2022

		Special Revenue				
	General	Grant	Road Impact Fee	Capital Projects	Total Non-major Funds	Total Governmental Funds
REVENUES						
Taxes						
Property	$ 9,485,813	$ -	$ -	$ -	$ 341,183	$ 9,826,996
Gas	-	-	-	-	1,766,148	1,766,148
Franchise	3,966,547	-	-	-	-	3,966,547
Communications services	1,367,360		-	-	-	1,367,360
Other taxes	33,177		-	-	-	33,177
Licenses and permits	46,600	-	-	-	2,627,597	2,674,197
Impact fees	-	-	7,665,716	-	520,602	8,186,318
Intergovernmental revenues	7,786,587	1,654,278	-	-	1,693,471	11,134,336
Charges for services	918,463	-	-	-	-	918,463
Fines and forfeitures	168,238	-	-	-	-	168,238
Miscellaneous						
Investment earnings	203,536	-	131,585	-	95,867	430,988
Other	78,621	-	-	655,055	-	733,676
Total revenues	24,054,942	1,654,278	7,797,301	655,055	7,044,868	41,206,444
EXPENDITURES						
Current						
General government	5,424,650	-	-	253,512	-	5,678,162
Public safety	2,798,561	69,440	-	-	2,967,995	5,835,996
Physical environment	309,848	-	-	56,687	481,985	848,520
Transportation	2,587,639	-	-	63,485	1,052,992	3,704,116
Economic environment	4,000	-	-	-	-	4,000
Human services	177,856	-	-	-	-	177,856
Culture and recreation	2,365,874	-	-	22,721	-	2,388,595
Capital outlay	369,193	-	-	10,381,199	-	10,750,392
Debt service						
Principal retirement	-	-	-	-	3,389,000	3,389,000
Interest and fiscal charges	-	-	-	-	367,503	367,503
Total expenditures	14,037,621	69,440	-	10,777,604	8,259,475	33,144,140
Excess (deficiency) of revenues over (under) expenditures	10,017,321	1,584,838	7,797,301	(10,122,549)	(1,214,607)	8,062,304
OTHER FINANCING SOURCES (USES)						
Transfers in	149,416	114,056	-	10,122,549	3,688,727	14,074,748
Transfers out	(3,094,754)	(1,698,894)	(5,780,020)	-	(3,501,080)	(14,074,748)
Sale of general capital assets	421,038	-	-	-	-	421,038
Total other financing sources (uses)	(2,524,300)	(1,584,838)	(5,780,020)	10,122,549	187,647	421,038
Net change in fund balances	7,493,021	-	2,017,281	-	(1,026,960)	8,483,342
Fund balances - beginning	30,986,156	-	21,507,811	-	17,996,463	70,490,430
Fund balances - ending	$ 38,479,177	$ -	$ 23,525,092	$ -	$ 16,969,503	$ 78,973,772

The notes to the financial statements are an integral part of this statement

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		$ 8,483,342
Governmental funds report expenditures for capital assets as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which expenditures for capital assets exceeded depreciation in the current period.		
Expenditures for capital assets	$ 10,750,392	
Disposals	(161,626)	
Depreciation	(5,962,296)	4,626,470
Loan agreement proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of loan agreement debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Principal retirement		3,389,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Accrued interest on long-term debt	27,235	
Changes in pension liabilities and related deferred outflows and inflows of resources	(14,838)	
Change in compensated absences	(28,858)	(16,461)
Prepaid assets that are not recorded in governmental funds under the modified accrual basis of accounting are recorded in the statement of net position under full accrual accounting.		59,917
Change in net position of governmental activities		$ 16,542,268

The notes to the financial statements are an integral part of this statement.

City of
Bonita Springs
Florida
Small Town Charm.
Big Bright Future.

Notes to the Financial Statements

September 30, 2022

Note 1 - Summary of Significant Accounting Policies

Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the City of Bonita Springs, Florida ("City") are discussed in subsequent sections of this note. The remainder of the notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended September 30, 2022.

Reporting Entity

The City was incorporated on December 31, 1999, pursuant to Senate Bill 2626. The City operates under a City Council-Manager form of government and consists of six districts, each represented by an elected council member and a seventh voting seat that is the Mayor elected-at-large. The City Manager is appointed by a majority vote of the Council. The City provides the following services: parks and recreation, public works, streets and roads, stormwater, planning and zoning, code enforcement, community policing, and general and administrative services.

The City of Bonita Springs uses the "government lite" concept of outsourcing City services to minimize expenditures and provide exemplary services to the community.

Governmental Accounting Standards Board (GASB) Statement No. 14, *Financial Reporting Entity* requires the financial statements of the City (the primary government) to include its component units, if any. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. Blended component units, although legally separate entities are, in substance, part of the government's operations and so the data from these units are combined with data of the primary government. Based on the criteria established in GASB Statement No. 14, as amended, there are no component units required to be included in the City's financial statements.

(a) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and city general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The City does not currently have any business type activities or component units.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

Fund financial statements are provided for governmental, proprietary and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds. The City does not currently have any proprietary or fiduciary funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. This generally includes the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales and franchise taxes, intergovernmental revenues, charges for services, rents, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Restricted assets and liabilities related to restricted assets which are current in nature are reported with current assets and current liabilities in the financial statements.

The City reports the following major funds in the governmental fund financial statements:

The *General Fund* is the operating fund of the City. It accounts for all financial resources, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes and other governmental revenue. The general operating expenditures, fixed charges and capital outlay costs that are not paid through other funds are paid from the General Fund.

The *Grant Fund* accounts for resources received through grant awards. This revenue is restricted for use based on the restricted purposes for which the grant funds can be used.

The *Road Impact Fee Fund* accounts for the resources collected for road impact fees levied within the City's limits. This revenue is restricted for use on road projects.

The *Capital Projects Fund* accounts for resources accumulated to fund capital projects, including transportation, landscaping, economic environment, parks, recreation, and community facilities.

Note 1 - Summary of Significant Accounting Policies (Continued)

(b) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City reports the following non-major funds in the governmental fund financial statements:

The *Gas Tax Fund* accounts for the 6 cents fuel tax, the additional 5 cents fuel tax, as well as the State fuel tax revenue. These revenues are restricted for use to various transportation related costs.

The *Park Impact Fee Fund* accounts for the resources collected for park impact fees levied within the City's limits. This revenue is restricted for use on park related projects.

The *Building Fee Fund* accounts for the resources collected for building permit fees levied within the City's limits. This revenue is restricted for use enforcing the Florida Building Code.

The *Stormwater Fund* accounts for the resources collected for a stormwater assessment fee within the City's limits. This revenue is restricted for use on stormwater related costs.

The *Downtown Area Revenue Sharing Fund* accounts for the revenues under a revenue sharing agreement with Lee County for which these revenues are restricted to fund certain road related improvements in the City's downtown area.

The *Capital Debt Service Fund* accounts for the accumulation of resources that are committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The *Downtown Redevelopment Debt Fund* accounts for the accumulation of resources that are committed or assigned for the payment of principal and interest on long-term obligations of governmental funds.

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

Cash and Cash Equivalents

Cash and cash equivalents consist of amounts in cash on hand and cash on deposit with financial institutions including public money market funds. The City's investment policy allows management to invest any surplus funds in its control in the following as outlined in Florida Statute, Chapter 218.415 (17):

1. The Local Government Surplus Trust Fund (LGSTF), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in Florida Statute, Chapter 163.01,

2. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency,

3. Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Florida Statutes, Chapter 280.02, and

4. Direct obligations of the United States Treasury.

Investments for the City are reported at fair value.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Receivables

Receivables as of year-end for the government's general fund are reported net of allowance for uncollectibles. All receivables are reviewed periodically and, when determined to be uncollectible, the direct write off method is used. As of September 30, 2022, the allowance for uncollectible loan receivable was $200,000.

Inventories

Inventories consist of expendable supplies held for consumption stated on a first-in, first-out basis and are recorded as an expenditure when payment is made (purchases method). Items are tracked at their cost; however, the level of inventory held at the City is minimal. As of September 30, 2022, the value of inventory reflected in the financial statements was $0.

Prepaid

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses in the government-wide financial statements. In the fund financial statements, the purchases method is used. Under this method, expenditures are reported when payments are completed.

Capital Assets

Capital assets include property, buildings, furniture, equipment, vehicles, software, and infrastructure assets. Capital assets used in governmental fund types of the City are recorded at cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are recorded at acquisition value at the date of donation. Capital assets are reported in the government-wide financial statements in the applicable governmental column. Interest incurred during construction is not capitalized on general capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The threshold for capitalizing property and equipment is $5,000 or more and useful lives in excess of one year. The threshold for capitalizing infrastructure is $50,000 or more and useful lives in excess of one year.

Infrastructure assets are defined as public domain capital assets such as roads, bridges, sidewalks, traffic signals, easements and similar items that are immovable and of value only to the governmental unit.

For fiscal year ended September 30, 2022, no easement held by the City met or exceeded the capitalization threshold for infrastructure.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Capital Assets (continued)

Depreciation and amortization is calculated using the straight-line method over the estimated useful lives of the related assets. The ranges of the useful lives are as follows:

Assets	Years
Buildings	30-50
Improvements other than buildings	7-50
Machinery and equipment	3-10
Infrastructure	10-100
Leasehold Improvements	10
Intangible software	3-5

Deferred Outflows of resources

Deferred outflows of resources represent a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense or expenditure) until then. The deferred outflows of resources reported in the City’s Statement of Net Position represents other postemployment benefit related balances for the difference between expected and actual experience, changes in actuarial assumptions, and subsequent contributions; pension related balances for changes in actuarial assumptions, the difference between expected and actual economic experience, changes in the proportion and differences between the City’s contributions and proportionate share of contributions, the net difference between projected and actual earnings, and the City’s contributions subsequent to the measurement date. These amounts will be recognized as increases in expense in future years.

Deferred Inflows of resources

Deferred inflows of resources represent an acquisition of resources that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until then. The deferred inflows of resources reported in the City’s Statement of Net Position represents other postemployment benefits related balances for the difference between expected and actual experience and changes in actuarial assumptions; pension related balances for changes in actuarial assumptions, the difference between expected and actual economic experience, and changes in the proportion and differences between the City’s contributions and proportionate share of contributions relating to the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program. These amounts will be recognized as reductions in expense in future years.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Pensions

In the government-wide and proprietary funds statements of net position, liabilities are recognized for the City's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) and additions to/deductions from FRS's and HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and HIS plans. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

Full-time and part-time employees may accumulate paid time off (PTO) which combines vacation, medical and personal leave. The City's policy allows employees to accumulate PTO based on the number of years of service with the City, up to a maximum of six hundred hours. Upon separation from employment, an employee will be paid out at 50% of the balance of the unused PTO up to two hundred forty hours at the current base rate for the employee.

Compensated absences are accrued when incurred in the government-wide financial statements. The amounts normally liquidated with expendable available financial resources are accrued and the remaining portion (the amount estimated to be used in subsequent fiscal years) is maintained separately and represents a reconciling item between the fund and government-wide presentations. Typically, the general fund has been used to liquidate compensated absences. For the governmental funds, compensated absences are reported only at time of maturity which is at resignation or retirement.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Net position

For government-wide reporting, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.

- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.

- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balances

Net position in government-wide fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net positions represent constraints on resources that are either a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or b) imposed by law through state statute.

Note 1 - Summary of Significant Accounting Policies (Continued)

(c) Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance (continued)

Fund Balances (continued)

The governmental fund financial statements fund balance is reported in five classifications.

- Nonspendable fund balances represents fund balance amounts that are not in spendable form including advances for long-term loans and prepaid balances.

- Restricted fund balances have constraints placed on the uses of resources by state statute, City land development code, debt covenants and contributors.

- Committed fund balances are classified as such as a result of City Council taking formal action and adopting an ordinance which can only be modified or rescinded by subsequent formal action. An ordinance is the City's highest level of decision-making authority.

- Assigned fund balances are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. The City Council approves the disaster and operating reserves during the adoption of the City's budget.

- Unassigned fund balance that has not been reported in any other classification within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. When components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

(d) Revenues and expenditures/expense

Program Revenue

Amounts reported as program revenues include: (1) charges for services which report fees, fines and forfeitures and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported under general revenue.

Note 1 - Summary of Significant Accounting Policies (Continued)

(d) Revenues and expenditures/expense (continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the City to make estimates and assumptions related to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Cash and Cash Equivalents

As of September 30, 2022, the carrying amount of the City's deposits was $86,317,396 and the bank balance was $86,583,221. The City's deposits consist of demand deposit accounts and public money market accounts. These deposits are held by banks that qualify as a public depository under the Public Depository Security Act of the State of Florida as required by Chapter 280. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City should not recover the value of its investment or collateral securities that are in the possession of an outside party. The City minimizes this risk by establishing minimum standards for institutions used by the City. The City maintains $750 of cash on hand.

Note 3 - Receivables, Prepaids, and Accrued Liabilities

(a) Receivables

Receivables as of September 30, 2022 including the applicable allowances for uncollectible accounts are as follows:

	General	Capital Projects	Total Governmental Funds
Receivables:			
Accounts (gross)	$ 81,994	$ 655,055	$ 737,049
Loans receivable	600,000	-	600,000
Total receivables			
Allowance for uncollectable loan	(200,000)	-	(200,000)
Net receivables	$ 481,994	$ 655,055	$ 1,137,049

All of the accounts receivables are expected to be collected within one year. Loans receivable include loans made in prior fiscal years for affordable housing totaling $600,000. The loans receivable in the amount of $600,000 consist of loans made to two entities providing affordable housing within the City and are non-interest bearing. The net loan amount of those two loans is $400,000 and matures on June 26, 2022. As a result of the significant reduction in residential property value within Bonita Springs, the affordable housing non-profit entity to which the City loaned $200,000 ceased to operate in July 2010. The real property relating to the City's loan was taken over by the Florida Community Loan Fund whose loan had higher priority, therefore an allowance has been established for this loan receivable.

Note 3 - Receivables, Prepaids, and Accrued Liabilities (continued)

(b) Prepaids

Prepaid assets for the City total $182,732 as of September 30, 2022.

(c) Accrued Liabilities

Accrued liabilities reported in the General Fund as of September 30, 2022, are as follows:

	General
Accrued liabilities:	
Wages, benefits and taxes	$ 243,015
Construction bond deposit	115,890
Other deposits	315,576
Total accrued liabilities	$ 674,481

Note 4 - Interfund Receivable and Payable Balances

Interfund receivable and payable balances as of September 30, 2022, consisted of a $1,003,061 Interfund Receivable in the General Fund payable from the Grants Fund. The primary purpose of this interfund receivable and payable is to provide cash flow needs associated with a reimbursable grant.

Note 5 - Interfund Transfers

Interfund transfers for the year ended September 30, 2022, consisted of the following:

	Transfer In Funds:		
	General	Grant	Road Impact Fees
Transfer Out Funds:			
General	$ -	$ 114,056	$ -
Grant	-	-	-
Road Impact Fees	-	-	-
Capital Projects	-	-	-
Other Non-major Funds	149,416	-	-
	$ 149,416	$ 114,056	$ -

	Transfer In Funds:		
	Capital Projects	Total Non-major Funds	Total Governmental Funds
Transfer Out Funds:			
General	2,538,938	441,760	$ 3,094,754
Grant	1,698,894	-	1,698,894
Road Impact Fees	3,606,616	2,173,404	5,780,020
Capital Projects	-	-	-
Other Non-major Funds	2,278,101	1,073,563	3,501,080
	$ 10,122,549	$ 3,688,727	$ 14,074,748

Transfers are used to move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, and to move unrestricted general fund and special revenue fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorization.

Note 6 - Capital Assets

Capital asset activity for the year ended September 30, 2022, is as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Transfers/ Reclassification	Ending Balance
Capital assets not being depreciated:					
Land	$52,336,192	$3,791,380	$(156,451)	$ -	$55,971,121
Artwork	383,653	12,000	(5,175)	-	390,478
Construction in progress	11,914,378	4,912,879	-	(778,670)	16,048,587
Total capital assets not being depreciated	64,634,223	8,716,259	(161,626)	(778,670)	72,410,186
Capital assets being depreciated:					
Buildings	11,993,858	143,522	-	-	12,137,380
Improvements other than buildings	19,672,919	12,222	-	-	19,685,141
Machinery and equipment	2,779,899	464,455	(21,287)	-	3,223,067
Infrastructure	207,709,606	1,395,884	-	778,670	209,884,160
Intangibles-software	531,646	18,050	-	-	549,696
Total capital assets being depreciated	242,687,928	2,034,133	(21,287)	778,670	245,479,444
Less accumulated depreciation for:					
Buildings	4,595,565	393,647	-	-	4,989,212
Improvements other than buildings	12,094,763	1,011,141	-	-	13,105,904
Machinery and equipment	1,825,328	278,436	(21,287)	-	2,082,477
Infrastructure	161,995,359	4,269,292		-	166,264,651
Intangibles-software	506,381	9,780	-	-	516,161
Total accumulated depreciation	181,017,396	5,962,296	(21,287)		186,958,405
Total capital assets being depreciated, net	61,670,532	(3,928,163)	-	778,670	58,521,039
Total governmental activities capital assets, net	$126,304,755	$4,788,096	$ (161,626)	$ -	$130,931,225

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	$ 232,368
Public safety	35,242
Physical Environment	165,615
Transportation	3,911,228
Economic Environment	785,414
Culture and recreation	832,429
Total depreciation expense-governmental activities	$ 5,962,296

Note 7 - Long-Term Debt

The schedule below details the changes in long-term capital borrowings during the year ended September 30, 2022, for both governmental activities:

Issue	Maturity	Interest Rate	Original Borrowing	Outstanding Balance
2011 Banc of America Public Capital Corporation Tax-exempt Loan Payable	2021	2.21%	$24,625,000	$ -
2014 Banc of America Preferred Funding Corporation Tax-exempt Loan Payable	2029	2.96%	13,000,000	6,785,000
2020 Truist Bank Taxable Loan Payable	2035	2.96%	5,060,000	5,060,000
				$11,845,000

On October 21, 2011, the City advance refunded a loan agreement for the Florida Municipal Loan Council Revenue Bonds, Series 2001A. The City obtained a Banc of America Public Capital Corporation loan for the purpose of generating resources for the repayment of the remaining debt service payments on the refunded debt. The loan is collateralized by any legally available non-ad valorem or other revenue, and debt service has typically been funded from the General and Road Impact Fee Funds. Interest payments are due on November 1 and May 1. Principal payments are due annually on November 1. The principal may be prepaid without a prepayment penalty. Upon the occurrence of a default, immediately and without notice the lender may declare all obligations of the City under this loan agreement to be immediately due and payable without further action of any kind, and upon such declaration, this note and the accrued interest thereon shall become immediately due and payable.

On February 14, 2014, the City obtained a Banc of America Public Preferred Funding Corporation loan for the purpose of certain capital improvements to the Bonita Springs downtown area. The loan is collateralized by the Half Cent Sales Tax Revenues. Debt service is funded from the Downtown Area Revenue Sharing Fund. Upon the occurrence of a default, immediately and without notice the lender may declare all obligations of the City under this loan agreement to be immediately due and payable without further action of any kind, and upon such declaration, this note and the accrued interest thereon shall become immediately due and payable. Interest payments are due on February 1 and August 1. Principal payments are due annually on February 1. The principal may be prepaid by the City but is subject to a breakage fee and accrued interest.

The City has entered into a Revenue Sharing Agreement with Lee County who has agreed to contribute Ad Valorem taxes totaling 85% of the growth amount from the 2012 base year of a designated area within the Downtown, for 25 years or until 50% of the Downtown Redevelopment project construction and financing costs are paid. Lee County's participation in the Downtown Redevelopment constructions costs are not to exceed 50% of $16,000,000 ($8,000,000) plus 50% of the financing costs associated with the County's portion of the construction costs.

Note 7 - Long-Term Debt (Continued)

On August 27, 2020, the City obtained a taxable loan from Truist Bank for the purpose of financing the acquisition of approximately 248 acres of land. The loan is collateralized by any legally available non-ad valorem or other revenue and debt service has typically been funded from the General Fund. Interest payments are due on February 1 and August 1. Principal payments are due annually starting on August 1, 2023. Upon the occurrence of a default, and the continuance of such default for five days, the noteholder may adjust the interest rate to the default rate which shall be effective until such event of default has been cured. The default rate is the lesser of the then applicable interest rate plus 200 basis points, or the maximum rate allowable under applicable law. The principal may be prepaid by the City in whole but not in part on any business day at a price of 100% of the principal amount plus accrued interest and is subject to a 1.00% prepayment premium of the principal amount to be prepaid.

The City's loan agreements establish certain covenants and representations including the security for the loan repayment, financial recordkeeping, payment of taxes and assessments, compliance with laws, tax exempt status of the debt, and financial reporting. Management believes the City is in compliance with all significant covenants at September 30, 2022.

The annual debt service requirements to maturity for the loans payable as of September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	$ 1,220,000	$ 313,732	$ 1,533,732
2024	1,260,000	278,750	1,538,750
2025	1,290,000	242,706	1,532,706
2026	1,330,000	205,724	1,535,724
2027	1,365,000	167,678	1,532,678
2028-2032	4,065,000	376,128	4,441,128
2033-2035	1,315,000	66,112	1,381,112
	$11,845,000	$1,650,830	$13,495,830

As of September 30, 2022, the City has not been authorized to issue debt that has not yet been issued.

The changes in long-term debt during fiscal year ended September 30, 2022, are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Loan payable	$15,234,000	$ -	$(3,389,000)	$11,845,000	$1,220,000
Net pension liability	1,605,846	3,382,053	(1,056,985)	3,930,914	-
Compensate absences	222,382	335,690	(306,832)	251,240	100,000
	$17,062,228	$3,717,743	$(4,752,817)	$16,027,154	$1,320,000

Interest expenditures for the year ended September 30, 2022, were $367,503.

Compensated absences and the net pension liability are liquidated through the General Fund.

Note 8 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City participates in the public entity risk pool administered by the Florida League of Cities, Inc. for general/professional liability, property, and workers compensation. The City pays an annual premium for these insurance programs. Participation in this risk pool is non-assessable. There were no significant reductions in insurance coverage in the past three fiscal years.

The Florida League of Cities, Inc. published financial report for the year ended September 30, 2022, can be obtained from the Florida League of Cities, Inc., Public Risk Service, 135 East Colonial Drive, Orlando, Florida 32801. The City retains the risk of loss up to a deductible amount (ranging from $0 to $2,500) with the risk of loss in excess of this amount transferred to the pool, which has limits of liability of up to $5,000,000 per occurrence for general liability, auto, and real and personal property.

Note 9 - Retirement Plans

Defined Benefit Pension Plans

Background. The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple–employer defined benefit pension plan, to assist retired members of any State administered retirement plan in paying the costs of health insurance.

All regular City employees are eligible to enroll as members of the State–administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services website: www.dms.myflorida.com .

The City's aggregate total for pension expenses for the FRS Pension Plan, the FRS Investment Plan and the HIS Plan for the year ended September 30, 2022, totaled $472,828. The General Fund has been used in prior years to liquidate pension liabilities.

Note 9 - Retirement Plans (continued)

<u>Florida Retirement System Pension Plan (FRS Plan)</u>

Plan Description. The Florida Retirement System Pension Plan (FRS) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to 4 years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statues, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Note 9 - Retirement Plan (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Benefits Provided. Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and retirement Age/Years of Service:	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60%
Retirement up to age 63 or up to 31 years of service	1.63%
Retirement up to age 64 or up to 32 years of service	1.65%
Retirement up to age 65 or up to 33 years of service	1.68%
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60%
Retirement up to age 66 or up to 34 years of service	1.63%
Retirement up to age 67 or up to 35 years of service	1.65%
Retirement up to age 68 or up to 36 years of service	1.68%
Elected Official	3.00%
Senior Management Service Class	2.00%
Special Risk Regular	
Service from December 1970, through September 30, 1974	2.00%
Service on and after October 1, 1974	3.00%

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Note 9 - Retirement Plan (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Contributions. The Florida legislature establishes contribution rates for participating employers and employees. Contribution rates for FRS during the City's current fiscal year were as follows:

	Effective July 1, 2021		Effective July 1, 2022	
	Percent of Gross Salary		Percent of Gross Salary	
Class	Employee	Employer [1]	Employee	Employer [1]
Regular	3.00	10.82	3.00	11.91
Elected Officers'	3.00	40.91	3.00	57.00
Senior Management Service	3.00	29.01	3.00	31.57
DROP	n/a	18.34	n/a	18.6

(1) These rates include the normal cost and unfunded actuarial liability contributions but do not include the contribution for the Retiree Health Insurance Subsidiary of 1.66% and the fee of 0.06% for administration of the FRS Investment Plan and provision of education tools for both plans.

The City's contributions to the FRS Plan were $242,106 for the year ended September 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2022, the City reported a liability of $2,993,430 for its proportionate share of the FRS Plan's Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of FRS's participating employers.

At June 30, 2022, the City's proportion was 0.0080451160%, which was an increase of .000650152% from its proportion measured as of June 30, 2021.

Note 9 - Retirement Plan (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

For the fiscal year ended September 30, 2022, the City recognized pension expense of $41,964 for its proportionate share of FRS's pension expense. In addition, the City reported its proportionate share of FRS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	142,171	-
Changes in actuarial assumptions	368,653	-
Net difference between projected and actual earnings on Pension Plan investments	197,656	-
Changes in proportion and differences between City contributions and proportionate share of contributions	237,421	207,751
City contributions subsequent to the measurement date	89,982	-
	$ 1,035,883	$ 207,751

The deferred outflows of resources related to the Pension Plan, totaling $89,982 resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year ended September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Year Ending September 30,	Amount
2023	$ 146,788
2024	42,776
2025	(47,730)
2026	553,172
2027	43,144
Thereafter	-

Note 9 - Retirement Plan (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Actuarial Assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average
Investment rate of return	6.70%

Mortality rates were based on the PUB-2010 base table which vary by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return assumption of 6.70 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.20 percent, consistent with the capital market outlook model developed during 2022 by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2022 by the FRS Actuarial Assumption Conference. In the opinion of the FRS consulting actuary, both components and the overall 6.70 percent return assumption were determined to be reasonable and appropriate per Actuarial Standards of Practice. The 6.70 percent reported investment return assumption is the same as investment return assumption chosen by the 2022 FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting and reporting standards. The table below contains a summary of assumptions for each of the asset classes in which the plan was invested at the time based on the long-term target asset allocation. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.6%	2.6%	1.1%
Fixed income	19.8%	4.4%	4.4%	3.2%
Global equity	54.0%	8.8%	7.3%	17.8%
Real estate	10.3%	7.4%	6.3%	15.7%
Private equity	11.1%	12.0%	8.9%	26.3%
Strategic investments	3.8%	6.2%	5.9%	7.8%
Assume Inflation-Mean			2.4%	1.3%

Note 9 - Retirement Plan (continued)

Florida Retirement System Pension Plan (FRS Plan) (continued)

Discount Rate. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees if future experience follows assumptions and the Actuarially Determined Contribution (ADC) is contributed in full each year. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The 6.70 percent rate of return assumption used in the June 30, 2022 calculations was determined by the consulting actuary to be reasonable and appropriate per Actuarial Standard of Practice Number 27 (ASOP 27).

Pension Liability Sensitivity. The following represents the City's proportionate share of the net pension liability for the FRS Plan, calculated using the discount rate of 6.70%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70%) or one percentage point higher (7.70%) than the current rate:

	1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
City's proportionate share of the net pension liability	$5,176,931	$2,993,430	$1,167,763

Pension Plan Fiduciary Net Position. Detailed information regarding the FRS Plan's fiduciary net position is available in the separately issued Florida Retirement System Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report. The report may be obtained through the Florida Department of Management Services website: : www.dms.myflorida.com.

Retiree Health Insurance Subsidy Program (HIS Plan)

Plan Description. The Retiree Health Insurance Subsidy Program (HIS Plan) is a cost-sharing multiple employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Note 9 - Retirement Plan (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to section 112.363, Florida Statutes. The City contributed 100% of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event that the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The City's contributions to the HIS Plan were $53,753 for the year ended September 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2022, the City reported a liability of $937,484 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's contributions received during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all participating employers.

At June 30, 2022, the City's proportion was .0088512060%, which was an increase of .000313801% from its proportion measured as of June 30, 2022.

For the fiscal year ended September 30, 2022, the City recognized pension expense of $(27,130) for its proportionate share of HIS's pension expense. In addition, the City reported its proportionate share of HIS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	28,455	4,125
Changes in actuarial assumptions	53,737	145,028
Net difference between projected and actual earnings on Pension Plan investments	1,357	-
Changes in proportion and differences between City contributions and proportionate share of contributions	30,556	97,329
City contributions subsequent to the measurement date	13,714	-
	$ 127,819	$ 246,482

Note 9 - Retirement Plan (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

The deferred outflows of resources related to the pensions included $13,714 resulting from City contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year ended September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pensions will be recognized in pension expense as follows:

Year Ending September 30,	Amount
2023	$ (38,952)
2024	(30,506)
2025	(22,570)
2026	(16,082)
2027	(17,424)
Thereafter	(6,843)

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.40% per year
Salary increases	3.25%, average with inflation
Municipal Bond Rate	3.54%

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018. The actuarial assumptions used in the June 30, 2022, valuation was based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Discount Rate. The discount rate used to measure the total pension liability was 3.54% for the HIS Plan. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the FRS Actuarial Assumption Conference. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable bond index.

Note 9 - Retirement Plan (continued)

Retiree Health Insurance Subsidy Program (HIS Plan) (continued)

Pension Liability Sensitivity. The following presents the City's proportionate share of the net pension liability for the HIS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
City's proportionate share of the net pension liability	$1,072,559	$ 937,484	$ 825,713

Pension Plan Fiduciary Net Position. Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued Florida Retirement System Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report. The report may be obtained through the Florida Department of Management Services website: www.dms.myflorida.com.

Defined Contribution Plan

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class, as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate balances among various approved investment choices. Costs of administering the plan are funded through an employer contribution of .06 percent of payroll and by forfeited benefits of plan members.

Note 9 - Retirement Plan (continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings of these funds. Non-vested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income. The City's Investment Plan pension expense totaled $162,131 for the year ended September 30, 2022.

Note 10 - Other Postemployment Benefits (OPEB)

Plan Description. The City operates a single-employer retiree benefit plan ("the Plan") that offers health insurance to eligible employees and their spouses through the City's health insurance plan. Pursuant to the provisions of section 112.0801, Florida Statutes, former employees and eligible dependents who retire from the City may continue to participate in the City's fully insured health and hospitalization plan for medical and prescription drug coverage. These retirees are completely responsible for payment of their insurance premiums and the City does not contribute toward this payment. As required by 112.0801, Florida Statutes, the City offers the insurance coverage to the retirees at a premium cost of no more than the premium cost applicable to active employees. If a retiree chooses to participate, this would result in a City subsidy of the premium rates paid by retirees as it allows them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. The Plan does not issue a publicly available financial report. The City has fewer than 100 members and had elected to use the alternative measurement method.

The City engaged an actuary to determine the City's liability in accordance with GASB75, using the alternative measurement method for postemployment healthcare benefits other than pensions as of September 30, 2022, and for the fiscal year ended September 30, 2022.

Funding Policy. As required by 112.0801, Florida Statutes, the plan provides health insurance to eligible former employees and their spouses through the City's health insurance plan. Under the plan, participating retirees are completely responsible for payment of their insurance premiums and the City does not contribute toward this payment. As of September 30, 2022, the actuary report calculated a liability of $193,574. This amount is deemed immaterial to the statements taken as a whole, and therefore no liability is reported on the financial statements.

Note 11 - Leases

Lease Receivable. As of September 30, 2022, the City is not the lessor in any noncancellable leases of City assets. Therefore, the City does not have a lease receivable or a deferred inflow of resources to recognize in the government-wide and governmental fund financial statements.

Lease Payable. The City is a lessee for a noncancellable leases of office equipment. As of September 30, 2022, the lease liability for these leases' totals $25,818. This amount is deemed immaterial to the statements taken as a whole, and therefore, no lease liability or other capital asset is reported on the financial statements.

Note 12 - Stewardship, Compliance and Accountability

(a) Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and are legally enacted through passage of a resolution required by City Charter and as required by the State of Florida.

Annual budgets are adopted for the General, Gas Tax, Road Impact Fee, Park Impact Fee, Building Fee, Grant, Stormwater, Downtown Revenue Sharing, Capital Debt Service, Downtown Redevelopment Debt Service, and Capital Projects funds.

The level of control whereby expenditures cannot legally exceed the total amount budgeted is at the department level and the annual budgets serve as the legal authorization for expenditures.

Budget amounts, as shown in the fund financial statements, are as originally adopted and as finally amended by the City Council. The Council must approve all budget amendments that change the legally adopted total appropriation for a department. Authority to transfer budgets within a department is delegated to the City's Finance Director, as the designated budget officer, provided that the total appropriations of the department are not changed.

If, during the fiscal year, additional revenues become available for appropriation in excess of those estimated in the budget, the City Council may make supplemental appropriations by resolution for the year up to the amount of such excess.

Every appropriation, except an appropriation for a capital project, shall lapse at the close of the fiscal year to the extent that it has not been expended. An appropriation for a capital project shall continue in force until expended, revised, or repealed. The purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Capital projects costs are budgeted in the year they are anticipated to be obligated. In subsequent years, the unused budget is re-appropriated until the project is completed. Estimated beginning fund balances are considered in the budgetary process. Differences between estimated beginning fund balances and actual fund balances, if material, are submitted to the City Council as budget amendments.

Note 13 - Stewardship, Compliance and Accountability (Continued)

(b) Property Taxes

The billing and collection of all property taxes are performed for the City by the Lee County Tax Collector. Property taxes are levied after formal adoption of the City's budget and become due and payable on November 1 of each year. Discounts are allowed for payment of property taxes before March 1 of the following year. Taxes are recognized as revenue when levied to the extent that they result in current receivables. On April 1, any unpaid taxes become delinquent. If the taxes are still unpaid in May, tax certificates are then offered for sale to the general public. The proceeds collected are remitted to the City. There were no delinquent taxes or uncollected taxes at year end.

Key dates in the property tax cycle (latest date, where appropriate) are as follows:

July 1	◆ Assessment roll validated
September 30	◆ Millage resolution approved and taxes levied following certificate of assessment roll
October 1	◆ Beginning of fiscal year for which tax is to be levied
November 1	◆ Property taxes due and payable (levy date) with various discount provisions through March 31
April 1	◆ Taxes become delinquent
June 1	◆ Tax certificates sold by Lee County, Florida Tax Collector

For tax year 2021, the total tax rate was .8173 mils per $1,000 of assessed taxable property value. For the fiscal year ended September 30, 2022, the levy is based on taxable assessed property values totaling $12,217,858,281. Property tax revenue is recognized in the fiscal year for which the taxes are levied. On May 1 of each year, unpaid taxes may become a lien on the property. The past due tax certificates are sold at public auction on June 1, and the proceeds collected are remitted to the City.

No accruals for the property tax levy becoming due in November 2022 are included in the accompanying financial statements since taxes are levied for the subsequent fiscal year and are not considered available at September 30, 2022. At September 30, 2022, delinquent property taxes are not material to the basic financial statements of the City and, therefore, have not been accrued as taxes receivable.

Note 12 - Commitments and Contingencies

Other Litigation

The City is party to various legal proceedings that normally occur in governmental operations. City officials believe it is too speculative to determine whether some of the legal proceedings will have a material adverse effect in the City's financial position and others will not likely have a material adverse effect in the City's financial position.

Grants

The City is currently receiving and has received in the past, grants which are subject to special compliance requirements by the Grantor agency, which could result in disallowed expense amounts. These amounts constitute a contingent liability of the City. The City does not believe that any potential contingent liabilities are material.

Hurricane Ian, a strong Category 4 hurricane, made landfall in Southwest Florida on September 28, 2022. The devastation to Southwest Florida from this storm has been extensive, especially on our barrier islands and along the coastline, affecting the citizens, economy, assets, and tourism industry. The City plans to utilize disaster and operating reserves as well as unassigned fund balance to provide initial funding for costs related to Hurricane Ian and anticipates reimbursement from federal and state agencies.

Contracts and Commitments

As of September 30, 2022, the City had outstanding commitments under uncompleted capital project contracts totaling $10,491,674 and for professional services contracts totaling $453,627. The capital projects are primarily for projects relating to a City building renovation, multi-use path projects, and the baseball complex.

City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Required Supplementary Information

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes				
Property	$ 9,268,000	$ 9,268,000	$ 9,485,813	$ 217,813
Franchise	3,265,000	3,265,000	3,966,547	701,547
Communication services	1,273,000	1,273,000	1,367,360	94,360
Other taxes	30,000	30,000	33,177	3,177
Licenses and permits	61,300	61,300	46,600	(14,700)
Intergovernmental revenues	6,446,070	6,446,070	7,786,587	1,340,517
Charges for services	770,800	770,800	918,463	147,663
Fines and forfeitures	102,400	102,400	168,238	65,838
Miscellaneous				
Investment earnings	90,000	90,000	203,536	113,536
Other	57,000	57,000	78,621	21,621
Total revenues	21,363,570	21,363,570	24,054,942	2,691,372
EXPENDITURES				
Current:				
General government				
City Council	383,637	383,637	383,179	458
City Manager	565,711	570,345	482,742	87,603
Planning & Zoning	1,897,751	1,936,556	1,786,665	149,891
City Attorney	788,962	794,997	543,682	251,315
Administrative Services/City Clerk	400,961	411,084	377,746	33,338
City Hall	240,080	240,080	204,915	35,165
Human Resources	68,400	68,400	31,996	36,404
Information Technologies	217,622	222,567	200,209	22,358
Communications	559,236	573,611	470,268	103,343
Finance	766,917	818,063	697,290	120,773
Non-departmental	634,098	443,398	288,784	154,614
Public safety				
Law Enforcement	2,047,554	2,048,654	2,048,594	60
Neighborhood Services	757,390	777,214	728,246	48,968
Emergency Preparedness	30,730	30,730	21,721	9,009
Physical environment				
City Council / Boards and Committees	58,000	58,000	35,199	22,801
Public Works	410,844	699,987	559,914	140,073
Non-departmental	9,000	9,000	3,878	5,122
Transportation				
Public Works	3,127,082	3,164,468	2,587,639	576,829
Economic environment				
City Council	27,550	27,550	4,000	23,550
Human services				
Animal Services	194,186	194,186	177,856	16,330
Culture and recreation				
Special Events	202,300	212,300	202,657	9,643
Parks and Recreation	2,278,744	2,320,976	2,184,849	136,127
Boards & Committees	69,000	69,000	10,289	58,711
Non-departmental	2,905	2,905	5,303	(2,398)
Total expenditures	15,738,660	16,077,708	14,037,621	2,040,087
Excess of revenues over expenditures	5,624,910	5,285,862	10,017,321	4,731,459
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	149,416	149,416
Transfers out	(9,180,290)	(24,190,395)	(3,094,754)	21,095,641
Gain on sale of capital asset	-	-	421,038	421,038
Total other financing sources (uses)	(9,180,290)	(24,190,395)	(2,524,300)	21,666,095
Net change in fund balances	$ (3,555,380)	$ (18,904,533)	7,493,021	$ 26,397,554
Fund balance - beginning of the year			30,986,156	
Fund balance - ending			$ 38,479,177	

The notes to the required supplementary information are an integral part of this schedule.

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Grant Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental revenues	$ 3,568,200	$ 36,944,269	$ 1,654,278	$ (35,289,991)
Total revenues	3,568,200	36,944,269	1,654,278	(35,289,991)
EXPENDITURES				
Current:				
Public safety	80,000	80,000	69,440	10,560
Total expenditures	80,000	80,000	69,440	10,560
Excess of revenues over expenditures	3,488,200	36,864,269	1,584,838	(35,279,431)
OTHER FINANCING SOURCES (USES)				
Transfers in	40,000	40,000	114,056	74,056
Transfers out	(3,528,200)	(36,904,269)	(1,698,894)	35,205,375
Total other financing sources (uses)	(3,488,200)	(36,864,269)	(1,584,838)	35,279,431
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			-	
Fund balances - ending			$ -	

The notes to the required supplementary information are an integral part of this schedule.

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Road Impact Fee Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Impact fees	$ 3,502,000	$ 3,502,000	$ 7,665,716	$ 4,163,716
Miscellaneous				
Investment earnings	50,000	50,000	131,585	81,585
Total revenues	3,552,000	3,552,000	7,797,301	4,245,301
EXPENDITURES				
Current:				
Transportation	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	3,552,000	3,552,000	7,797,301	4,245,301
OTHER FINANCING USES				
Transfers out	(8,462,810)	(22,863,524)	(5,780,020)	17,083,504
Total other financing uses	(8,462,810)	(22,863,524)	(5,780,020)	17,083,504
Net change in fund balances	$ (4,910,810)	$ (19,311,524)	2,017,281	$ 21,328,805
Fund balances - beginning			21,507,811	
Fund balances - ending			$ 23,525,092	

The notes to the required supplementary information are an integral part of this schedule.

Notes to Required Supplemental Information Relating to Budgets

For the Year Ended September 30, 2022

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and are legally enacted through passage of a resolution required by City Charter and as required by the State of Florida.

The level of control whereby expenditures cannot legally exceed the total amount budgeted is at the department level and the annual budgets serve as the legal authorization for expenditures.

Budget amounts, as shown in the fund financial statements, are as originally adopted and as finally amended by the City Council. The Council must approve all budget amendments that change the legally adopted total appropriation for a department. Authority to transfer budgets within a department is delegated to the City's Finance Director, as the designated budget officer, provided that the total appropriations of the department are not changed.

Required Supplementary Information

Florida Retirement System Pension Plan (unaudited)

September 30, 2022

Schedule of the City's Proportionate Share of the Net Pension Liability

Last 9 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability	0.008045%	0.007395%	0.006944%	0.007674%	0.009234%	0.009156%	0.009375%	0.009744%	0.009023%
City's Proportionate Share of the Net Pension Liability	$ 2,993,430	$ 558,605	$ 3,009,761	$ 2,642,851	$ 2,757,861	$ 2,731,261	$ 2,367,294	$ 1,258,612	$ 550,545
City's Covered Payroll *	$ 2,039,467	$ 1,672,628	$ 1,745,107	$ 1,881,105	$ 2,216,467	$ 2,318,615	$ 2,282,292	$ 2,189,197	$ 2,032,892
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	146.78%	33.40%	172.47%	140.49%	124.43%	117.80%	103.72%	57.49%	27.08%
Plan Fiduciary Net position as a Percentage of the Total Pension Liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

* The amounts presented for each fiscal year were determined as of June 30.

Schedule of City Contributions

Last 9 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 242,106	$ 187,298	$ 161,406	$ 158,388	$ 196,704	$ 194,730	$ 194,742	$ 182,086	$ 169,604
Contribution in Relation to the Contractually Required Contribution	(242,106)	(187,298)	(161,406)	(158,388)	(196,704)	(194,730)	(194,742)	(182,086)	(169,604)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 2,103,594	$ 1,708,807	$ 1,715,781	$ 1,804,081	$ 2,162,874	$ 2,307,003	$ 2,381,944	$ 2,234,566	$ 2,054,257
Contributions as a Percentage of Covered Payroll	11.51%	10.96%	9.41%	8.78%	9.09%	8.44%	8.18%	8.15%	8.26%

Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the City will present information for only those years for which information is available.

City of Bonita Springs, Florida

Required Supplementary Information

Florida Retiree Health Insurance Subsidy Program (unaudited)

September 30, 2022

Schedule of the City's Proportionate Share of the Net Pension Liability

Last 9 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability	0.008851%	0.008537%	0.008829%	0.009194%	0.010101%	0.010362%	0.010509%	0.010355%	0.010450%
City's Proportionate Share of the Net Pension Liability	$ 937,484	$1,047,241	$1,077,985	$1,028,760	$1,069,128	$1,107,961	$1,224,784	$1,056,069	$ 550,545
City's Covered Payroll	$ 3,227,215	$3,022,436	$3,064,251	$3,075,007	$3,299,243	$3,328,596	$3,244,225	$3,141,562	$2,991,774
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	29.05%	34.65%	35.18%	33.46%	32.41%	33.29%	37.75%	33.62%	18.40%
Plan Fiduciary Net position as a Percentage of the Total Pension Liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

* The amounts presented for each fiscal year were determined as of June 30.

Schedule of City Contributions

Last 9 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	$ 53,753	$ 50,227	$ 50,540	$ 50,682	$ 53,799	$ 55,324	$ 56,180	$ 42,605	$ 36,623
Contribution in Relation to the Contractually Required Contribution	(53,753)	(50,227)	(50,540)	(50,682)	(53,799)	(55,324)	(56,180)	(42,605)	(36,623)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 3,238,978	$3,025,092	$3,044,006	$3,052,496	$3,240,881	$3,332,768	$3,384,333	$3,145,615	$3,014,958
Contributions as a Percentage of Covered Payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.35%	1.21%

Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the City will present information for only those years for which information is available.

City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Combining and Individual Fund Financial Statements and Schedules

City of Bonita Springs, Florida

Combining Balance Sheet

Non-major Governmental Funds

September 30, 2022

	Special Revenue					Debt Service		Total
	Gas	Park Impact Fee	Building Fees	Stormwater	Downtown Area Revenue Sharing	Capital	Downtown Redevelopment	Non-major Governmental Funds
ASSETS								
Cash and cash equivalents	$ 4,279,058	$ 3,037,711	$ 5,812,531	$ 3,149,699	$ 1,125,886	$ -	$ -	$ 17,404,885
Due from other governments	171,759	-	-	-	-	-	-	171,759
Total assets	$ 4,450,817	$ 3,037,711	$ 5,812,531	$ 3,149,699	$ 1,125,886	$ -	$ -	$ 17,576,644
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts and contracts payable	$ 419,890	$ 137,806	$ 2,807	$ 46,638	$ -	$ -	$ -	$ 607,141
Total liabilities	419,890	137,806	2,807	46,638	-	-	-	607,141
Fund balances:								
Restricted for:								
Parks	-	2,899,905	-	-	-	-	-	2,899,905
Roads	4,030,927	-	-	-	-	-	-	4,030,927
Building Code Compliance	-	-	5,809,724	-	-	-	-	5,809,724
Stormwater	-	-	-	3,103,061	-	-	-	3,103,061
Downtown Redevelopment	-	-	-	-	1,125,886	-	-	1,125,886
Total fund balances	4,030,927	2,899,905	5,809,724	3,103,061	1,125,886	-	-	16,969,503
Total liabilities and fund balances	$ 4,450,817	$ 3,037,711	$ 5,812,531	$ 3,149,699	$ 1,125,886	$ -	$ -	$ 17,576,644

City of Bonita Springs, Florida

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-major Governmental Funds

For the Year Ended September 30, 2022

	Special Revenue					Debt Service		Total
	Gas Tax	Park Impact Fee	Stormwater	Building Fees	Downtown Area Revenue Sharing	Capital	Downtown Redevelopment	Non-major Governmental Funds
REVENUES								
Taxes								
Property	$ -	$ -	$ -		$ 341,183	$ -	$ -	$ 341,183
Gas	1,766,148	-	-		-	-	-	1,766,148
Licenses and Permits	-	-	1,563,867	1,063,730	-	-	-	2,627,597
Impact fees	-	520,602	-		-	-	-	520,602
Intergovernmental revenues	322,996	-	-		1,370,475	-	-	1,693,471
Miscellaneous								
Investment earnings	23,875	18,452	5,937	47,603	-	-	-	95,867
Total revenues	2,113,019	539,054	1,569,804	1,111,333	1,711,658	-	-	7,044,868
EXPENDITURES								
Current								
Public Safety				2,967,995				2,967,995
Physical Environment	-	-	481,985		-	-	-	481,985
Transportation	1,052,992	-	-		-	-	-	1,052,992
Debt service								
Principal retirement	-	-	-		-	2,529,000	860,000	3,389,000
Interest and fiscal charges	-	-	-	-	-	153,939	213,564	367,503
Total expenditures	1,052,992	-	481,985	2,967,995	-	2,682,939	1,073,564	8,259,475
Excess (deficiency) of revenues over (under) expenditures	1,060,027	539,054	1,087,819	(1,856,662)	1,711,658	(2,682,939)	(1,073,564)	(1,214,607)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-		-	2,615,163	1,073,564	3,688,727
Transfers out	(1,426,858)	(716,969)	-	(283,689)	(1,073,564)	-	-	(3,501,080)
Total other financing sources (uses)	(1,426,858)	(716,969)	-	(283,689)	(1,073,564)	2,615,163	1,073,564	187,647
Net change in fund balances	(366,831)	(177,915)	1,087,819	(2,140,351)	638,094	(67,776)	-	(1,026,960)
Fund balance - beginning	4,397,758	3,077,820	2,015,242	7,950,075	487,792	67,776	-	17,996,463
Fund balance - ending	$ 4,030,927	$ 2,899,905	$ 3,103,061	$ 5,809,724	$1,125,886	$ -	$ -	$ 16,969,503

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Gas Tax Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Gas taxes	$ 1,652,850	$ 1,652,850	$ 1,766,148	$ 113,298
Intergovernmental revenues	370,000	370,000	322,996	(47,004)
Miscellaneous				
Investment earnings	11,000	11,000	23,875	12,875
Total revenues	2,033,850	2,033,850	2,113,019	79,169
EXPENDITURES				
Current:				
Transportation				
Non-departmental	1,198,268	1,198,268	1,052,992	145,276
Total expenditures	1,198,268	1,198,268	1,052,992	145,276
Excess of revenues over expenditures	835,582	835,582	1,060,027	224,445
OTHER FINANCING USES				
Transfers out	(1,841,600)	(4,464,039)	(1,426,858)	3,037,181
Total other financing uses	(1,841,600)	(4,464,039)	(1,426,858)	3,037,181
Net change in fund balances	$ (1,006,018)	$ (3,628,457)	(366,831)	$ 3,261,626
Fund balances - beginning			4,397,758	
Fund balances - ending			$ 4,030,927	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Park Impact Fee Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Impact fees	$ 252,700	$ 252,700	$ 520,602	$ 267,902
Miscellaneous				
Investment earnings	10,000	10,000	18,452	8,452
Total revenues	262,700	262,700	539,054	276,354
EXPENDITURES				
Current:				
Parks and Recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	262,700	262,700	539,054	276,354
OTHER FINANCING USES				
Transfers out	(1,250,000)	(3,161,420)	(716,969)	2,444,451
Total other financing uses	(1,250,000)	(3,161,420)	(716,969)	2,444,451
Net change in fund balances	$ (987,300)	$ (2,898,720)	(177,915)	$ 2,720,805
Fund balances - beginning			3,077,820	
Fund balances - ending			$ 2,899,905	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Stormwater Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Licenses and Permits	$ 1,008,100	$ 1,008,100	$ 1,563,867	$ 555,767
Miscellaneous				
Investment earnings	3,000	3,000	5,937	2,937
Total revenues	1,011,100	1,011,100	1,569,804	558,704
EXPENDITURES				
Current:				
Physical Environment	520,380	520,380	481,985	38,395
Total expenditures	520,380	520,380	481,985	38,395
Excess (deficiency) of revenues over (under) expenditures	490,720	490,720	1,087,819	597,099
Net change in fund balances	$ 490,720	$ 490,720	1,087,819	$ 597,099
Fund balances - beginning			2,015,242	
Fund balances - ending			$ 3,103,061	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Building Fee Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget-Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Licenses & permits	$ 1,607,000	$ 1,607,000	$ 1,063,730	$ (543,270)
Miscellaneous				
Investment earnings	30,000	30,000	47,603	17,603
Total revenues	1,637,000	1,637,000	1,111,333	(525,667)
EXPENDITURES				
Current:				
Public safety				
Non-departmental	3,034,220	3,101,922	2,967,995	133,927
Total expenditures	3,034,220	3,101,922	2,967,995	133,927
Deficiency of revenues under expenditures	(1,397,220)	(1,464,922)	(1,856,662)	(391,740)
OTHER FINANCING USES				
Transfers out	-	(955,373)	(283,689)	671,684
Total other financing uses	-	(955,373)	(283,689)	671,684
Net change in fund balances	$ (1,397,220)	$ (2,420,295)	(2,140,351)	$ 279,944
Fund balances - beginning of the year			7,950,075	
Fund balances - ending			$ 5,809,724	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Downtown Area Revenue Sharing Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Property Taxes	$ 542,000	$ 542,000	$ 341,183	(200,817)
Intergovernmental revenues	1,362,600	1,362,600	1,370,475	7,875
Miscellaneous				
Investment earnings	-	-	-	-
Total revenues	1,904,600	1,904,600	1,711,658	(192,942)
EXPENDITURES				
Current:				
Non-departmental	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	1,904,600	1,904,600	1,711,658	(192,942)
OTHER FINANCING USES				
Transfers out	(1,073,570)	(1,073,570)	(1,073,564)	6
Total other financing uses	(1,073,570)	(1,073,570)	(1,073,564)	6
Net change in fund balances	$ 831,030	$ 831,030	638,094	$ (192,936)
Fund balances - beginning			487,792	
Fund balances - ending			$ 1,125,886	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Capital Debt Service Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Miscellaneous				
Investmment earnings	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
Debt service				
Principal retirement	2,529,000	2,529,000	2,529,000	-
Interest and fiscal charges	152,950	153,950	153,939	11
Total expenditures	2,681,950	2,682,950	2,682,939	11
Deficiency of revenues under expenditures	(2,681,950)	(2,682,950)	(2,682,939)	11
OTHER FINANCING SOURCES				
Transfers in	2,612,350	2,612,350	2,615,163	2,813
Total other financing sources	2,612,350	2,612,350	2,615,163	2,813
Net change in fund balances	$ (69,600)	$ (70,600)	(67,776)	$ 2,824
Fund balances - beginning			67,776	
Fund balances - ending			$ -	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Downtown Redevelopment Debt Service Fund

For the Year Ended September 30, 2022

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES				
Miscellaneous				
Investment earnings	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
Debt service				
Principal retirement	860,000	860,000	860,000	-
Interest and fiscal charges	213,570	213,570	213,564	6
Total expenditures	1,073,570	1,073,570	1,073,564	6
Deficiency of revenues under expenditures	(1,073,570)	(1,073,570)	(1,073,564)	6
OTHER FINANCING SOURCES				
Transfers in	1,073,570	1,073,570	1,073,564	(6)
Total other financing sources	1,073,570	1,073,570	1,073,564	(6)
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			-	
Fund balances - ending			$ -	

City of Bonita Springs, Florida

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
Capital Projects Fund

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Miscellaneous				
Other	$ -	$ 989,557	$ 655,055	$ (334,502)
Total revenues	-	989,557	655,055	(334,502)
EXPENDITURES				
Current:				
General governnment				
Information Technologies	100,000	1,057,707	177,533	880,174
City Hall	-	1,663	-	1,663
Non-departmental	1,540,000	2,707,664	323,403	2,384,261
Physical environment				
Public works	5,686,980	46,158,812	2,265,646	43,893,166
Parks and recreation	110,000	748,588	-	748,588
Information Technologies	250,000	250,000	-	250,000
Non-departmental	200,000	400,000	-	400,000
Transportation				
Public works	10,434,500	32,747,553	6,141,515	26,606,038
Non-departmental	50,000	164,000	-	164,000
Economic environment				
Non-departmental	-	173,285	94,904	78,381
Culture and recreation				
Parks and Recreation	3,189,070	6,169,971	1,762,603	4,407,368
Non-departmental	50,000	296,984	12,000	284,984
Total expenditures	21,610,550	90,876,227	10,777,604	80,098,623
Deficiency of revenues under expenditures	(21,610,550)	(89,886,670)	(10,122,549)	79,764,121
OTHER FINANCING SOURCES				
Transfers in	21,610,550	89,886,670	10,122,549	(79,764,121)
Total other financing sources	21,610,550	89,886,670	10,122,549	(79,764,121)
Net change in fund balances	$ -	$ -	-	$ -
Fund balances - beginning			-	
Fund balances - ending			$ -	

Statistical Section

City of Bonita Springs, Florida
Statistical Section
(unaudited)

This part of the City of Bonita Springs' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents Page

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Bonita Springs, Florida

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

Schedule 1

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net investment in capital assets	$ 126,596,053	$ 121,564,147	$ 116,323,362	$ 110,053,588	$ 112,137,889	$ 105,588,038	$ 102,958,248	$ 106,197,063	$ 111,893,943	$ 117,920,477
Restricted	984,649	6,305,713	11,863,868	17,821,962	19,239,132	29,628,702	34,487,912	35,754,853	38,524,859	40,323,708
Unrestricted	16,398,730	15,824,668	14,071,697	14,541,641	12,155,286	10,212,760	14,276,676	19,721,223	27,755,686	36,472,571
Total governmental activities net position	$ 143,979,432	$ 143,694,528	$ 142,258,927	$ 142,417,191	$ 143,532,307	$ 145,429,500	$ 151,722,836	$ 161,673,139	$ 178,174,488	$ 194,716,756

Note: The City of Bonita Springs does not have business-type activities; therefore, net positions of governmental activities equal total primary government net positions.

City of Bonita Springs, Florida

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

Schedule 2

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	$ 4,449,728	4,562,608	4,531,894	$ 5,225,632	$ 6,652,458	$ 12,612,512	$ 6,356,710	$ 5,422,730	$ 5,260,870	$ 5,933,807
Public safety	3,513,130	3,735,199	4,264,462	4,377,830	4,563,703	4,569,886	5,066,285	5,347,529	5,403,410	5,900,551
Physical environment	185,461	255,185	242,756	246,824	299,097	418,462	386,425	1,057,743	2,746,150	1,170,586
Transportation	11,159,331	11,837,445	13,306,266	12,069,647	11,579,685	12,011,416	12,459,782	8,195,361	6,442,921	7,588,324
Economic environment	44,841	197,111	210,973	1,294,051	550,289	966,938	805,678	804,216	803,049	789,414
Human services	179,609	101,929	126,632	112,439	174,068	118,250	150,626	143,449	147,981	177,856
Culture and recreation	3,032,027	3,204,990	3,294,726	3,617,122	4,401,269	3,273,199	3,395,641	3,267,769	3,083,049	3,184,408
Interest on long-term debt	516,715	789,425	762,872	721,528	651,721	578,168	502,819	437,003	472,140	340,268
Total governmental activities expenses	$ 23,080,842	$ 24,683,892	$ 26,740,581	$ 27,665,073	$ 28,872,290	$ 34,548,831	$ 29,123,966	$ 24,675,800	$ 24,359,570	$ 25,085,214
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 437,232	$ 606,314	$ 670,070	$ 331,386	$ 376,024	$ 434,210	$ 418,097	$ 376,286	$ 678,999	821,889
Public safety	2,765,635	3,287,945	4,000,137	3,739,531	3,171,290	4,595,811	4,136,655	4,924,549	2,843,315	1,278,568
Physical environment	-	-	-	-	-	-	-	-	1,614,870	1,563,867
Culture and recreation	139,552	143,366	153,067	180,372	157,442	147,140	155,282	97,621	72,160	96,574
Operating grants and contributions	95,194	38,940	45,657	46,353	41,440	102,884	7,550,401	468,193	1,636,992	10,816
Capital grants and contributions	6,057,383	5,503,075	6,133,361	6,491,510	6,983,050	10,584,751	8,690,584	7,568,516	8,001,323	9,829,780
Total governmental activities program revenues	$ 9,494,996	$ 9,579,640	$ 11,002,292	$ 10,789,152	$ 10,729,246	$ 15,864,796	$ 20,951,019	$ 13,435,165	$ 14,847,659	$ 13,601,494
General Revenues										
Governmental activities:										
Taxes										
Property, levied for general purposes	$ 5,378,299	5,526,723	6,015,711	$ 6,567,818	$ 7,232,706	$ 7,864,379	$ 8,288,958	$ 8,899,713	$ 9,276,948	9,826,996
Gas	1,342,719	1,393,241	1,507,760	1,592,922	1,628,495	1,657,364	1,672,387	1,538,578	1,675,558	1,766,148
Franchise	1,950,904	2,085,101	2,296,553	2,272,235	2,879,046	3,101,871	3,251,564	3,186,237	3,359,826	3,966,547
Communication services	737,545	748,902	741,089	710,767	1,245,338	1,301,544	1,303,192	1,325,271	1,273,242	1,367,360
Other taxes	45,086	42,725	44,949	43,039	43,579	43,790	42,815	41,439	37,175	33,177
Intergovernmental revenues	4,390,469	4,768,062	5,293,523	5,542,286	5,900,966	5,687,867	5,864,985	5,754,806	8,063,552	9,480,058
Gain on capital assets	-	-	-	-	-	-	-	-	-	421,038
Investment earnings	51,642	187,522	191,694	257,672	250,828	485,464	887,141	533,007	186,536	430,988
Miscellaneous	102,545	67,072	98,137	47,446	77,202	438,949	257,292	65,197	2,140,423	733,676
Total governmental activities revenues	13,999,209	14,819,348	16,189,416	17,034,185	19,258,160	20,581,228	21,568,334	21,344,248	26,013,260	28,025,988
Special Item [1]	-	-	-	-	-	-	7,102,051	153,310	-	-
Change in Net Position										
Total governmental activities	$ 413,363	$ (284,904)	$ 451,127	$ 158,264	$ 1,115,116	$ 1,897,193	$ 6,293,336	$ 9,950,303	$ 16,501,349	$ 16,542,268

[1] *Special Items are litigation expense for economic damages and opposing counsel's legal fees.*

City of Bonita Springs, Florida

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Schedule 3

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Non-spendable	$ 2,736,991	$ 487,822	$ 3,494,550	$ 3,400,000	$ 400,000	$ 400,000	$ 425,117	$ 432,186	$ 400,000	$ 400,000
Restricted	934,189	51,501	26,746	-	-	-	-	-	-	-
Committed	-	-	3,660,041	4,215,672	3,907,082	4,897,484	5,281,452	11,893,608	13,053,493	17,132,255
Assigned	5,000,000	5,000,000	5,876,799	5,142,291	9,989,407	5,204,470	5,816,352	5,420,861	9,101,261	13,834,307
Unassigned	8,217,161	10,081,587	2,846,348	4,673,072	135,349	571,570	4,520,794	6,277,427	8,431,402	7,112,615
Total General Func	$ 16,888,341	$ 15,620,910	$ 15,904,484	$ 17,431,035	$ 14,431,838	$ 11,073,524	$ 16,043,715	$ 24,024,082	$ 30,986,156	$ 38,479,177
All Other Governmental Funds										
Restricted, reported in:										
Special revenue funds	$ 5,655,117	$ 12,477,232	$ 17,254,365	$ 22,275,407	$ 22,397,772	$ 31,150,620	$ 29,123,064	$ 37,210,686	$ 38,948,706	$ 39,368,709
Debt service funds	1,550,000	12,960,795	10,853,487	1,387,362	50,812	-	7,940,166	-	-	-
Capital Projects Fund	-	-	-	-	-	-	-	6,678	67,776	-
Assigned, reported in:										
Debt service funds	-	-	-	-	1,049,430	2,005,600	3,000,660	450,734	487,792	1,125,886
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 7,205,117	$ 25,438,027	$ 28,107,852	$ 23,662,769	$ 23,498,014	$ 33,156,220	$ 40,063,890	$ 37,668,098	$ 39,504,274	$ 40,494,595

City of Bonita Springs, Florida

Changes In Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Schedule 4

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	$ 9,454,553	$ 9,803,687	$ 10,606,062	$ 11,186,781	$ 13,029,164	$ 13,968,948	$ 14,558,914	$ 14,991,238	$ 15,622,749	$ 16,960,228
Licenses and permits	2,360,336	2,930,046	3,703,481	3,269,665	2,752,384	3,958,600	3,529,141	4,504,998	3,895,924	2,674,197
Intergovernmental	4,736,274	4,969,079	5,792,748	5,977,518	6,869,168	6,702,779	14,535,988	8,317,751	11,238,064	11,134,336
Charges for services	576,784	749,680	823,136	876,627	869,492	1,126,447	1,101,985	740,665	751,159	918,463
Fines and forfeitures	405,299	357,899	296,657	104,997	82,880	92,114	78,907	152,792	562,261	168,238
Miscellaneous										
Impact fees	4,256,772	5,353,442	5,679,795	6,102,631	5,567,624	8,906,066	7,554,981	4,571,675	6,463,803	8,186,318
Investment earnings	51,642	175,078	158,899	270,469	270,826	485,463	887,141	533,007	186,536	430,988
Other	102,545	60,075	98,137	47,446	77,202	438,951	272,292	65,197	2,140,423	733,676
Total revenues	21,944,205	24,398,986	27,158,915	27,836,134	29,518,740	35,679,368	42,519,349	33,877,323	40,860,919	41,206,444
Expenditures										
General government	4,367,106	4,476,343	4,461,297	5,007,602	6,312,561	12,372,535	5,948,787	5,060,625	5,257,927	5,678,162
Public safety	3,501,410	3,692,770	4,216,741	4,325,583	4,482,752	4,530,938	5,015,994	5,285,237	5,404,660	5,835,996
Physical environment	235,655	239,586	227,156	202,951	206,986	320,470	218,902	938,574	1,447,043	848,520
Transportation	2,209,800	3,020,106	2,579,201	2,936,331	2,768,316	3,199,905	3,570,092	3,157,770	2,922,598	3,704,116
Economic environment	46,741	197,658	210,730	1,294,050	79,912	163,010	27,550	27,500	25,000	4,000
Human services	179,609	101,929	126,632	112,439	174,068	118,250	150,626	143,449	147,981	177,856
Culture/recreation	1,973,975	2,129,926	2,289,607	2,630,603	2,257,510	2,195,750	2,286,158	2,208,621	2,098,701	2,388,595
Capital outlay	2,353,268	3,790,108	6,475,838	10,610,171	12,764,907	2,844,929	3,489,462	11,942,523	11,014,294	10,750,392
Debt service										
Principal	2,076,000	2,123,000	2,851,000	2,941,000	3,011,000	3,082,000	3,157,000	3,233,000	3,306,000	3,389,000
Interest	484,344	662,081	767,314	693,936	624,680	551,689	476,917	400,088	438,465	367,503
Total expenditures	17,427,908	20,433,507	24,205,516	30,754,666	32,682,692	29,379,476	24,341,488	32,397,387	32,062,669	33,144,140
Excess of revenues over (under) expenditure	4,516,297	3,965,479	2,953,399	(2,918,532)	(3,163,952)	6,299,892	18,177,861	1,479,936	8,798,250	8,062,304
Other Financing Sources (Uses)										
Transfers in	3,906,530	9,187,402	10,141,079	15,562,130	12,812,496	5,335,344	13,668,605	13,214,314	15,024,026	14,074,748
Transfers out	(3,906,530)	(9,187,402)	(10,141,079)	(15,562,130)	(12,812,496)	(5,335,344)	(13,668,605)	(13,214,314)	(15,024,026)	(14,074,748)
Debt Proceeds	-	13,000,000	-	-	-	-	-	-	-	-
Refund for capital project	1,550,000	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	421,038
Total other financing sources (uses)	1,550,000	13,000,000	-	-	-	-	-	-	-	421,038
Extraordinary Item[1]	-	-	-	-	(3,000,000)	-	-	-	-	-
Special Item[2]	-	-	-	-	-	-	(6,300,000)	(955,361)	-	-
Net change in fund balances	$ 6,066,297	16,965,479	2,953,399	$ (2,918,532)	$ (6,163,952)	$ 6,299,892	$ 11,877,861	$ 524,575	$ 8,798,250	$ 8,483,342
Debt service as a percentage of noncapital expenditures	17.0%	16.7%	20.4%	18.0%	18.3%	13.7%	17.4%	17.8%	17.8%	16.8%

[1] *Acquisition of Everglades Wonder Garden Property through a deed in lieu of foreclosure*

[2] *Litigation expense for economic damages and opposing counsel's legal fees*

City of Bonita Springs, Florida

Assessed Value And Estimated Actual Value Of Taxable Property

Last Ten Fiscal Years

Schedule 5

Fiscal Year Ended September 30	Real Property: Residential Property	Real Property: Commercial Property	Real Property: Other Property	Personal Property	Less: Tax-Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value [2]	Assessed Value as a Percentage of Actual Value[1]
2013	6,809,733,441	563,195,599	286,143,559	264,234,104	1,107,714,416	6,815,592,287	0.8173	7,923,306,703	86.02%
2014	7,154,757,802	553,746,915	287,143,695	247,792,286	1,225,865,189	7,017,575,509	0.8173	8,243,440,698	85.13%
2015	8,145,048,157	586,249,264	373,501,021	248,036,369	1,725,194,023	7,627,640,788	0.8173	9,352,834,811	81.55%
2016	9,174,960,694	657,752,456	415,728,010	259,175,917	2,173,784,843	8,333,832,234	0.8173	10,507,617,077	79.32%
2017	10,175,618,306	762,800,548	487,427,096	273,005,908	2,520,251,862	9,178,599,996	0.8173	11,698,851,858	78.46%
2018	11,011,133,268	741,441,552	527,784,332	294,144,734	2,589,534,123	9,984,969,763	0.8173	12,574,503,886	79.41%
2019	11,246,498,396	808,741,170	505,631,785	311,198,316	2,352,270,914	10,519,798,753	0.8173	12,872,069,667	81.73%
2020	11,900,377,393	848,361,891	622,576,869	349,972,937	2,428,815,897	11,292,473,193	0.8173	13,721,289,090	82.30%
2021	12,169,080,732	920,192,191	663,947,336	367,922,019	2,341,158,789	11,779,983,489	0.8173	14,121,142,278	83.42%
2022	12,928,506,436	1,055,720,742	699,294,596	389,362,222	2,586,529,295	12,486,354,701	0.8173	15,072,883,996	82.84%

Source: *Lee County Property Appraiser.*

Note: *Real property is reassessed every year.*

[1] *Includes tax-exempt property.*

[2] *This is "Just Value" which is synonymous to "full cash value" and "fair market value".*

City of Bonita Springs, Florida

Property Tax Rates - Direct And Overlapping Governments

(Per $1,000 of Assessed Value)

Last Ten Fiscal Years

Schedule 6

	City of Bonita Springs, Florida			Overlapping Rates[2]											Total
				Lee County					School						
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage	General Revenue	Capital Improv	Preserve MSTU	Library Fund	Total Lee Cty	Local Board	State Law	Total School	Fire District	Other [1]	Total Direct & Overlapping Rates
2013	0.8173	-	0.8173	3.6506	-	0.5000	0.3541	4.5047	2.2480	5.3360	7.5840	2.2353	0.7281	15.8694
2014	0.8173	-	0.8173	4.1506	-	-	0.5956	4.7462	2.2480	5.3500	7.5980	2.3805	0.7315	16.2735
2015	0.8173	-	0.8173	4.1506	-	-	0.5956	4.7462	2.2480	5.1680	7.4160	2.3800	0.6910	16.0505
2016	0.8173	-	0.8173	4.1506	-	-	0.5956	4.7462	2.2480	5.0370	7.2850	2.3500	0.6605	15.8590
2017	0.8173	-	0.8173	4.0506	-	-	0.5956	4.6462	2.2480	4.7410	6.9890	2.3500	0.6361	15.4386
2018	0.8173	-	0.8173	4.0506	-	-	0.5956	4.6462	2.2480	4.4310	6.6790	2.3300	0.6542	15.1267
2019	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	4.1530	6.4010	2.3100	0.6205	14.6950
2020	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	3.8990	6.1470	2.2600	0.5958	14.3663
2021	0.8173	-	0.8173	4.0506	-	-	0.4956	4.5462	2.2480	3.8100	6.0580	2.2300	0.5729	14.2244
2022	0.8173	-	0.8173	3.8623	-	-	0.4714	4.3337	2.2480	3.6430	5.8910	2.1800	0.5640	13.7860

Source: *Lee County Property Appraiser.*

Note: *The City's operating millage tax rate may be increased only by a majority vote of the City Council.*

[1] *Other consists of South Florida Water Management District, West Coast Inland Navigation District, Lee County Hyacinth Control and Lee County Mosquito Control.*

[2] *Overlapping rates are those of the local and county governments that apply to property owners within the City of Bonita Springs. Not all overlapping rates apply to all City of Bonita Springs property owners.*

City of Bonita Springs, Florida

Principal Property Taxpayers

Current Fiscal Year and Nine Fiscal Years Ago

Schedule 7

	2022			2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Florida Power & Light Company	$ 78,247,428	1	0.63%	$ 58,962,313	1	0.87%
HHR Hrcp LLC	$ 54,739,270	2	0.44%			
Lee Founders Way LLC	$ 50,614,192	3	0.41%	$ -		-
Bonita Springs Retirement Vill	$ 43,477,601	4	0.35%	$ -		-
Versol Residences LLC	$ 33,274,789	5	0.27%			
CPI Citrus Park Owner LLC	$ 26,838,966	6	0.20%	$ -		-
Comcast of CO FL MI NM PA WA L	$ 25,273,530	7	0.20%	$ -		-
Wynn Properties Inc	$ 24,403,005	8	0.20%	$ -		-
G&I VIII Springs Plaza LLC	$ 22,397,216	9	0.18%	$ -		-
LB Raptor Investments LLC	$ 22,136,076	10	0.18%	$ -		-
Tavira at Bonita Bay Inc				$ 35,698,509	2	0.52%
Riverview Properties				$ 20,854,914	3	0.31%
Citrus Park Trost Intl. Inc				$ 19,185,649	4	0.28%
AAG Bonita Springs LLC				$ 16,884,629	5	0.25%
Wynn Properties Inc				$ 16,821,378	6	0.25%
Embarq Florida				$ 15,894,568	7	0.23%
RRR Springs Plaza LLC				$ 15,400,000	8	0.23%
Imperial Bonita Estates Co-op				$ 14,034,248	9	0.21%
Comcast				$ 13,945,497	10	0.19%
Total	$ 381,402,073		3.06%	$ 227,681,705		3.34%

Source: Lee County Property Appraiser.

City of Bonita Springs, Florida

Property Tax Levies And Collections

Last Ten Fiscal Years

Schedule 8

Fiscal Year Ended Sep 30	Total Tax Levy For Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount [1]	Percentage of Levy		Amount	Percentage of Levy
2013	5,570,384	5,360,946	96.24%	11,080	5,372,026	96.44%
2014	5,735,464	5,524,063	96.31%	7,005	5,531,068	96.44%
2015	6,233,893	6,003,359	96.30%	2,074	6,005,433	96.34%
2016	6,811,241	6,557,177	96.27%	3,317	6,560,494	96.32%
2017	7,501,670	7,232,706	96.41%	(2,108)	7,230,598	96.39%
2018	8,160,716	7,861,127	96.33%	(3,683)	7,857,444	96.28%
2019	8,597,832	8,276,881	96.27%	(4,262)	8,272,619	96.22%
2020	9,229,338	8,887,626	96.30%	281	8,887,907	96.30%
2021	9,627,909	9,256,406	96.14%	(1,075)	9,255,331	96.13%
2022	10,205,098	9,826,465	96.29%		9,826,465	96.29%

Source: *Lee County Tax Collector.*

[1] *Property taxes are levied on November 1 of each year, and are due and payable upon receipt of the notice of the levy. A 4% discount is allowed if the taxes are paid in November, with the discount declining by 1% each month thereafter. Accordingly, taxes collected will not be 100% of tax levy. Taxes become delinquent on April 1 of each year, and tax certificates for the full amount of any unpaid taxes and assessments are sold at public auction prior to June 1 of each year. The proceeds collected are remitted to the City.*

City of Bonita Springs, Florida

Ratios Of Outstanding Debt By Type

Last Ten Fiscal Years

Schedule 9

	Governmental Activities					
Fiscal Year	General Obligation Bonds	Revenue Bonds	Notes, Loans and Agreements Payable	Total Primary Government	Percentage of Personal Income [1]	Per Capita [1]
2013	-	-	20,878,000	20,878,000	0.08%	463
2014	-	-	31,755,000	31,755,000	0.11%	702
2015	-	-	28,904,000	28,904,000	0.10%	631
2016	-	-	25,963,000	25,963,000	0.09%	558
2017	-	-	22,952,000	22,952,000	0.08%	474
2018	-	-	19,870,000	19,870,000	0.06%	396
2019	-	-	16,713,000	16,713,000	0.05%	327
2020	-	-	18,540,000	18,540,000	0.05%	341
2021	-	-	15,234,000	15,234,000	0.04%	274
2022	-	-	11,845,000	11,845,000	0.02%	213

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] See schedule 13 for personal income and population data. These ratios are calculated using personal income and population for prior calendar year.

City of Bonita Springs, Florida

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Schedule 10

	General Bonded Debt Outstanding				
Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

City of Bonita Springs, Florida

Direct And Overlapping Governmental Activities Debt

As of September 30, 2022

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Lee County	$ 284,051,000 [1]	11.1% [2]	$ 31,497,501
City direct debt			11,845,000 [3]
Total direct and overlapping debt			$ 43,342,501

[1] *Lee County Clerk of Court, Finance Division*

[2] *Determined by dividing:*

"Total Taxable Assessed Valuation" from Schedule 5	$ 12,486,354,701
by the "Total Taxable Assessed Value" of Lee County	$ 112,604,537,950 [4]

[3] *See Schedule 9 herein.*

[4] *State of Florida Department of Revenue*

City of Bonita Springs, Florida

Legal Debt Margin Information

Last Ten Fiscal Years

Schedule 12

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Legal debt limit	$ 681,559,229	$ 701,757,551	$ 762,764,079	$ 833,383,223	$ 917,860,000	$ 998,496,976	$ 1,051,979,875	$ 1,129,247,319	$ 1,177,998,349	$ 1,248,635,470
Total net debt applicable to limit	20,878,000	31,755,000	28,904,000	25,963,000	22,952,000	19,870,000	16,713,000	18,540,000	15,234,000	11,845,000
Legal debt margin	$ 660,681,229	$ 670,002,551	$ 733,860,079	$ 807,420,223	$ 894,908,000	$ 978,626,976	$ 1,035,266,875	$ 1,110,707,319	$ 1,162,764,349	$ 1,236,790,470
Total net debt applicable to the limit as a percentage of debt limit	3.06%	4.53%	3.79%	3.12%	2.50%	1.99%	1.59%	1.64%	1.29%	0.95%

Note: As outlined in the City Charter, Section 46 (f), a legal debt limit exists that caps the amount of outstanding long-term liabilities to 10% of the assessed property value within the City.

City of Bonita Springs, Florida

Demographic And Economic Statistics

Last Ten Fiscal Years

Schedule 13

	Population		Lee County[1]			
Fiscal Year	City of Bonita Springs[2]	Lee County[2]	Total Personal Income (in thousands)[3]	Per Capita Personal Income[4]	Median Age[4]	Unemployment Rate[5]
2013	45,229	643,367	27,678,935	43,022	45.6	7.0%
2014	45,819	653,485	27,965,891	42,795	46.0	5.5%
2015	46,568	665,845	28,127,290	42,243	46.2	4.8%
2016	48,388	680,539	30,340,470	44,583	46.3	4.7%
2017	50,137	698,468	31,967,483	45,768	46.3	3.6%
2018	51,181	713,903	35,526,669	49,764	46.4	2.9%
2019	54,437	735,148	37,688,097	51,266	47.8	2.8%
2020	55,645	750,493	39,073,668	52,064	46.5	3.4%
2021	54,746	782,579	42,812,549	54,707	46.7	3.1%
2022	55,502	802,178	50,420,898	62,855	48.8	2.4%

Data Sources:

[1] *City of Bonita Springs statistics unattainable.*

[2] *The Florida Legislature Office of Economic and Demographic Research for 2012 and subsequent years.*

[3] *Determined by multiplying population by per capita income.*

[4] *The Florida Legislature Office of Economic and Demographic Research.*

[5] *Data for all years is for Lee County as City of Bonita Springs statistics were unobtainable. Lee County, Florida Legislature, Office of Economics and Demographic Research),, Lee County Economic Development Office for 2011, Florida Department of Economic Opportunity for 2012 - 2020.*

City of Bonita Springs, Florida

Principal Employers [1]

Current Fiscal Year and Nine Fiscal Years Ago

Schedule 14

	2022			2013		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Lee Health	14,028	1	4.04%	10,425	1	3.95%
Lee County School District	11,003	2	3.17%	10,333	2	3.91%
Publix Super Markets	4,624	3	1.33%	4,404	3	1.67%
Wal-Mart Corporation	3,467	4	1.00%	1,967	5	0.74%
Lee County Local Government	2,696	5	0.78%	2,358	4	0.89%
City of Cape Coral	1,858	6	0.54%	1,197	9	0.45%
Gartner, Inc.	1,819	7	0.52%	-		-
Lee County Sheriff's Office	1,564	8	0.45%	1,535	7	0.58%
Chicos Fas Inc.	1,532	9	0.44%	1,703	6	0.64%
McDonald's	1,522	10	0.44%	-		-
U.S. Postal Service	-		-	1,477	8	0.42%
Target	-		-	1,100	10	0.56%
Total	44,113		12.71%	36,499		13.81%

Source: Lee County Clerk of Court & Lee County Economic Development Office.

[1] Information listed is for Lee County as principal employer statistics for City of Bonita Springs are unobtainable.

City of Bonita Springs, Florida

Full-Time Equivalent City Government Employees By Function

Last Ten Fiscal Years

Schedule 15

	Full-time Equivalent Employees as of September 30									
Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	22.5	24.0	24.0	25.5	25.5	25.5	24.5	22.3	22.3	21.3
Public Safety:										
Police[1]	-	-	-	-	-	-	-	-	-	-
Code Enforcement	9.0	9.0	9.0	9.0	9.0	9.0	8.0	8.0	8.0	10.0
Building Inspection[1]	-	-	-	-	-	-	-	-	-	-
Physical Environment[1]	-	-	-	-	-	-	-	-	-	-
Transportation	7.5	7.5	7.5	8.0	8.0	9.0	9.0	8.8	8.8	8.8
Economic Environment[1]	-	-	-	-	-	-	-	-	-	-
Human Services[1]	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	18.5	19.5	19.5	20.0	20.0	19.0	19.0	18.5	17.5	18.0
Total	57.5	60.0	60.0	62.5	62.5	62.5	60.5	57.6	56.6	58.1

Source: City of Bonita Springs Annual Budget as amended.

[1] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services; therefore, no Full-time Equivalents exist in these City functions.*

City of Bonita Springs, Florida

Operating Indicators By Function[1]

Last Ten Fiscal Years

Schedule 16

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety:										
Police[2]	-	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-	-
Building Inspection[2]	-	-	-	-	-	-	-	-	-	-
Physical Environment[2]	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic Environment[2]	-	-	-	-	-	-	-	-	-	-
Human Services[2]	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

[1] *The City does not maintain Operating Indicators by Function; therefore, data is not available.*

[2] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services; therefore, no operating indicators exist in these City functions.*

City of Bonita Springs, Florida

Capital Asset Statistics By Function [1]

Last Ten Fiscal Years

Schedule 17

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety:										
Police[2]	-	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-	-
Building Inspection[2]	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

[1] *The City does not maintain Capital Asset Statistics by Function; therefore, data is not available.*

[2] *The City outsources Police, Building Inspection, Physical Environment, Economic Environment and Human Services;*

City of Bonita Springs Florida

Small Town Charm.
Big Bright Future.

Other Supplementary Information

ASHLEY BROWN & SMITH
CERTIFIED PUBLIC ACCOUNTANTS

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AshleyBrownCPAS.com

Independent Auditor's Report on Compliance for Each Major Federal Awards Program and on Internal Control over Compliance Required by the *Uniform Guidance*

Honorable Mayor and City Council
City of Bonita Springs, Florida:

Report on Compliance for Each Major Federal Awards Program

We have audited the City of Bonita Springs, Florida's (the "City") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of City's major federal awards program for the year ended September 30, 2022. The City's major federal award program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal awards program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("*Uniform Guidance*"). The *Uniform Guidance* standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal award program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal awards program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Awards Program

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2022.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal awards program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal awards program and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal awards program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal awards program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal awards program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 23, 2023

CITY OF BONITA SPRINGS, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARD PROGRAMS

YEAR ENDED SEPTEMBER 30, 2022

Part I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	____Yes __X__No
Significant deficiency(ies)?	____Yes __X__None reported
Noncompliance material to financial statements noted?	____Yes __X__No

Federal Award Programs

Internal control over major programs:	
Material weakness(es) identified?	____Yes __X__No
Significant deficiency(ies) identified?	____Yes __X__None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____Yes __X__No
Identification of each major federal award program:	
Major Federal Programs:	CFDA No.
U.S. Department of Housing & Urban Development – Community Development Block Grant – Voluntary Home Buyout Program	14.228
Dollar threshold used to determine Type A programs:	
Federal programs	$ 750,000
Auditee qualified as low-risk auditee for federal purposes?	__X__Yes ____No

CITY OF BONITA SPRINGS, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARD PROGRAMS
(CONTINUED)

YEAR ENDED SEPTEMBER 30, 2022

Part II – Financial Statement Findings

This section identifies significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements that are required to be reported in accordance with *Government Auditing Standards.*

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

Part III –Federal Award Programs - Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of major federal programs, as required to be reported by 2 CFR 200.516(a).

There were no findings required to be reported by 2 CFR 200.516(a).

CITY OF BONITA SPRINGS, FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN – FEDERAL AWARD PRGRAMS

YEAR ENDED SEPTEMBER 30, 2022

Prior Year Audit Findings:

There were no prior year audit findings.

Corrective Action Plan:

There were no audit findings in the current year independent auditor's reports that required corrective action.

CITY OF BONITA SPRINGS, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2022

FEDERAL AGENCY *Pass-through entity* Federal Program - Project Name	Federal CFDA Number	Grant Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through Florida Department of Economic Opportunity			
Community Development Block Grant - Voluntary Home Buyout Program	14.228	I0086	$ 1,011,947
Total U.S. Department of Housing & Urban Development			1,011,947
U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through Florida Department of Emergency Management			
Hazard Mitigation Grant Program - Citrus Park	97.039	H0498	141,034
Hazard Mitigation Grant Program - Logan Blvd	97.039	H0338	36,090
Hazard Mitigation Grant Program - Spring Creek	97.039	H0340	127,249
Total U.S. Federal Emergency Management Agency			304,373
TOTAL FEDERAL AWARDS			**$ 1,316,320**

CITY OF BONITA SPRINGS, FLORIDA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal awards of the City of Bonita Springs, Florida (the "City") for the year ended September 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("*Uniform Guidance*"). Because the Schedule presents only a selected portion of the operations of the City, the schedule is not intended to and does not present the financial position, changes in net position, or cash flows of the City. The City's reporting entity is defined in Note 1 to the City's basic financial statements for the fiscal year ended September 30, 2022. All federal award programs received directly from federal agencies, as well as federal award programs passed through other government agencies, are included in the schedule.

NOTE 2 – BASIS OF ACCOUNTING

The Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's basic financial statements for the fiscal year ended September 30, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City did not utilize the 10-percent de minimis indirect cost rate for reimbursement of grant expenditures as covered in 2 CFR 200.414 (f) Indirect Costs.

NOTE 3 – CONTINGENCIES

Grant monies received by the City are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the City does not believe that such disallowances, if any, would have a material effect on the financial position of the City. As of September 30, 2022, there were no material questioned or disallowed costs as a result of grant audits in process or completed of which management was aware. Any adjustments to grant funding are recorded in the year the adjustment occurs.

NOTE 4 – SUBRECIPIENTS

Of the federal awards presented in the Schedule, the City provided no funding to subrecipients.

NOTE 5 – MAJOR FEDERAL PROGRAM DETERMINATION

Major federal program determination has been completed in accordance with the *Uniform Guidance*.

Management Letter and Response

ASHLEY & BROWN & SMITH
CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

Honorable Mayor and City Council
City of Bonita Springs, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Bonita Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 23, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 23, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City discloses this information in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statues. In connection with our audit, we determined that there are no special district component units required to report to the City.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida

June 23, 2023

City of Bonita Springs Florida
Small Town Charm. Big Bright Future.

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June 27, 2023

Mr. Jeff Brown, CPA
Ashley, Brown & Smith
Certified Public Accountants
366 E. Olympia Ave.
Punta Gorda, FL 33950

Re: **Management Letter for Fiscal Year Ended September 30, 2022**

Dear Mr. Brown,

This letter will confirm receipt of your management letter reviewed by us. In accordance with the Management Letter, the City of Bonita Springs did not note any current year comments for which a response was required.

Arleen M. Hunter, AICP
City Manager

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and City Council
City of Bonita Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Bonita Springs, Florida (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 23, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal Control over Financial Reporting, continued

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 23, 2023

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REPORT OF INDEPENDENT ACCOUNTANT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

Honorable Mayor and City Council
City of Bonita Springs, Florida

Report on Compliance
We have examined the City of Bonita Springs, Florida's (the "City's) compliance with the local government investment policy requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Scope
Our examination was conducted in accordance with AICPA Professional Standards, AT-C Section 315, promulgated by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

Opinion
In our opinion, the City complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

The purpose of this report is to comply with the audit requirements of Sections 218.415, Florida Statutes and Rules of the Auditor General.

Ashley, Brown & Smith, CPA's, P.A.

Punta Gorda, Florida
June 23, 2023

City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, Florida 34135
(239) 949-6262

This document can be viewed in its entirety on our website www.cityofbonitasprings.org

	CITY OF BONITA SPRINGS	Green Sheet No. 23-07-151
	AGENDA ITEM SUMMARY	July 19, 2023

REQUESTED MOTION: Weston and Sampson Facilities Assessment Presentation

REQUESTOR: Lora Taylor, Director of Communications

AGENDA: Presentations

STRATEGIC PRIORITY: None

BACKGROUND: On June 1, 2022, City Council authorized staff to execute a multi-year contract with Weston and Sampson for a facility assessment study. The assessment study included six city owned sites comprised of nineteen buildings. On April 19, 2023, City Council approved a change order to the Weston and Sampson Facility Assessment Study to account for the Hurricane Ian event.

Weston and Sampson will present the executive summary. The full report is available and on file with the City Clerk's Office.

STAFF RECOMMENDATION: Receive presentation.

ATTACHMENTS:

1. Executive Summary draft

REVIEWERS:

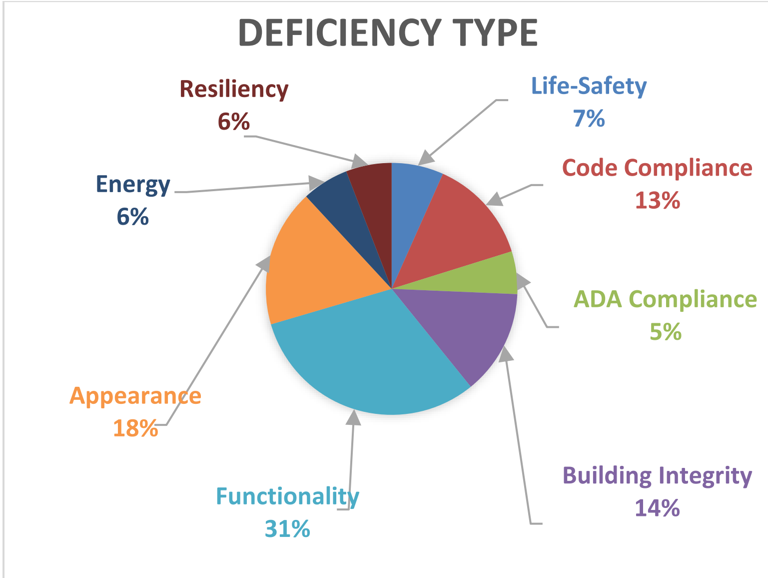
City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield
Department Director: Lora Taylor

EXECUTIVE SUMMARY

The purpose of this report is to prepare a detailed description of the as-observed conditions of each building and its surroundings; and provide recommendations for repairs, rehabilitation, or replacement, along with the associated estimated construction costs, and the recommended schedule (approximate timeframe) for such improvements to be made.

This report outlines the existing conditions of the 18 buildings on site, with an overview of the architectural, structural, electrical, HVAC, and plumbing components. As well as for the site grounds, such as the parking lot layout, asphalt conditions, utilities, and drainage system. The various deficiencies noted during the numerous site visits were classified according to a priority level corresponding to the timeframe for the improvements to be performed, such as: Priority 1 – Immediate, Priority 2 – 1 to 5 years, and Priority 3 – beyond 5 years. Repairs should be made by performing the improvements in accordance with their level of priority, while addressing the life-safety deficiencies first. The cost relating to either repairs or replacement are presented on the table below. See the Allowance for Upgrades Section 3.4 for a description.

Preliminary Estimated Project Cost			
Building	**Repairs Cost**	**Upgrade Allowance**	**Replacement Cost**
New Rec Building	$2,104,088	$2,392,504	$7,975,013
Old Rec Building	$838,575	$519,041	$1,730,138
Maintenance Building	$190,913	$153,563	$511,875
Old Library	$3,152,363	$1,919,531	$6,398,438
Pool House	$612,563	$285,626	$952,088
Sheriff's Substation	$118,238	$171,990	$573,300
Liles Hotel	$562,388	$878,378	$2,927,925
Artist's Cottages	$195,750	$128,993	$429,975
Admin Office	$260,438	$175,061	$583,538
Welcome Center	$427,275	$291,769	$972,563
Pole Barn	$310,500	$171,990	$573,300
Tea House	$1,125	$21,499	$71,663
Restaurant	$1,198,215	$402,334	$1,341,113
Site 1- Rec center	$258,188	$129,094	
Site 2- Old Library	$248,963	$124,481	
Site 3- Pool House	$32,625	$16,313	
Site 4- Sheriff's Substation	$111,375	$55,688	
Site 5- Liles Hotel	$64,688	$32,344	
Site 6- Wonder Gardens	$239,108	$119,554	
Subtotal	$10,924,378	$7,989,753	$25,040,929
Total	$18,914,131		$25,040,929



The pie chart above shows a snapshot breakdown which encompasses all 18 buildings and 6 sites for all deficiency types and associated percentages of their repair costs.

The following pages contain a summary of the existing conditions, along with recommendations, for each of the 18 buildings and six sites.

Bonita Springs

New Rec Building

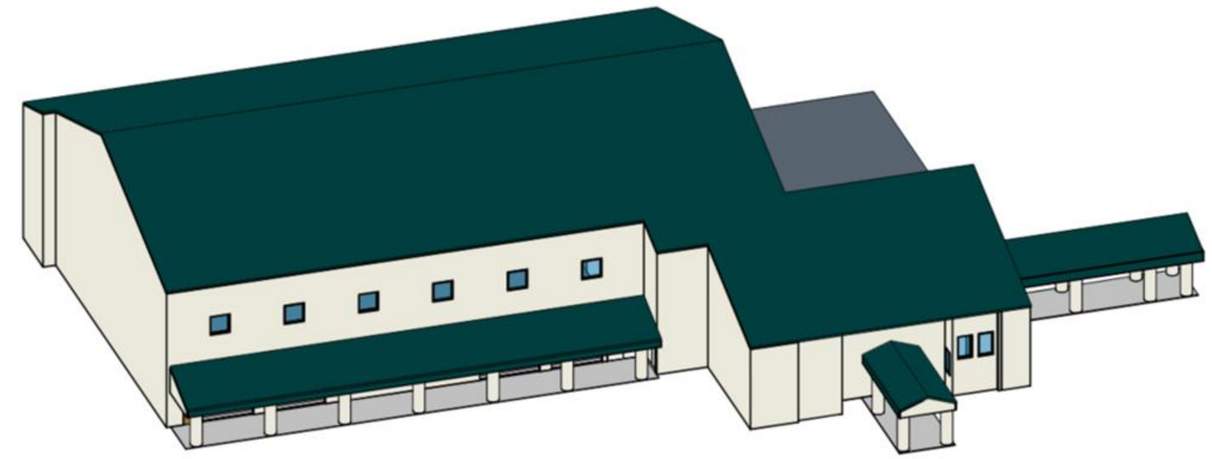
BACKGROUND:

Address: 26740 Pine Avenue, Bonita Springs, FL, 34135

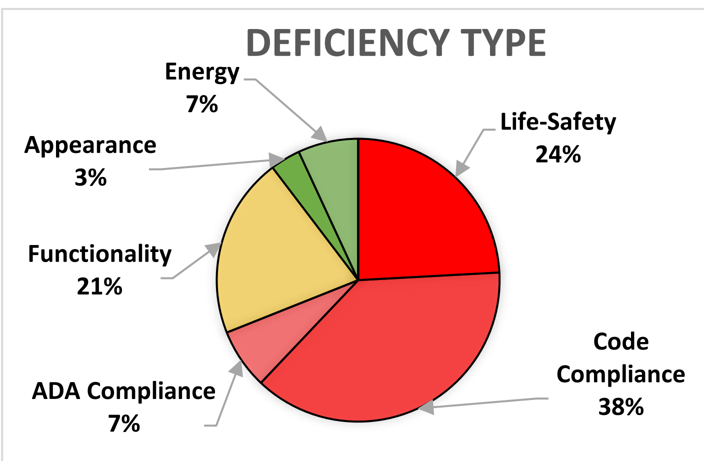
Year Built: 1995

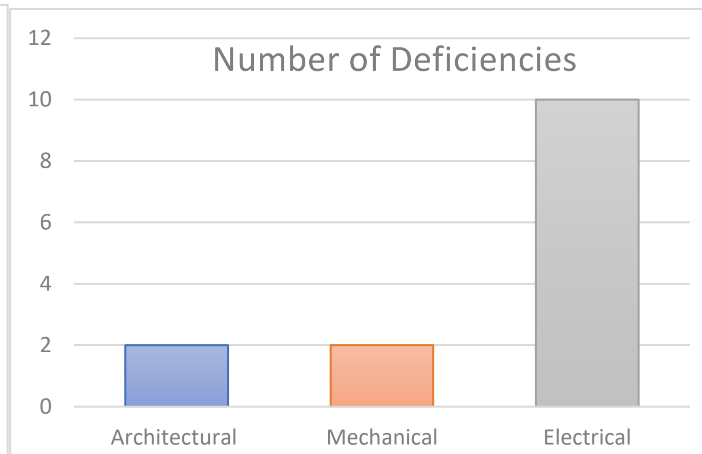
Building Size: 15,985 Sq Ft

Priorities and Schedule:

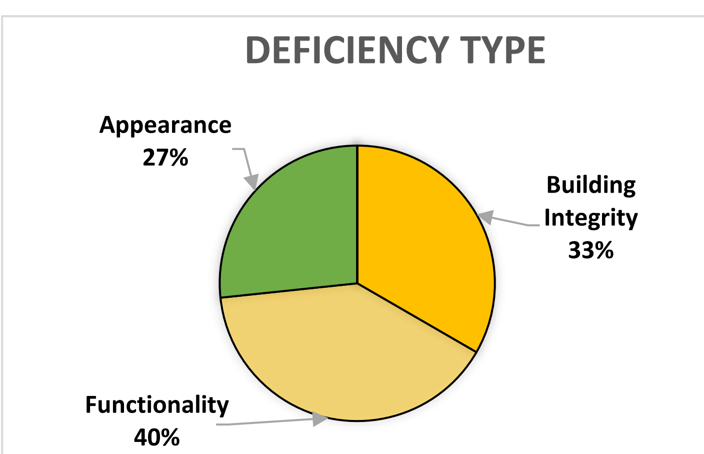


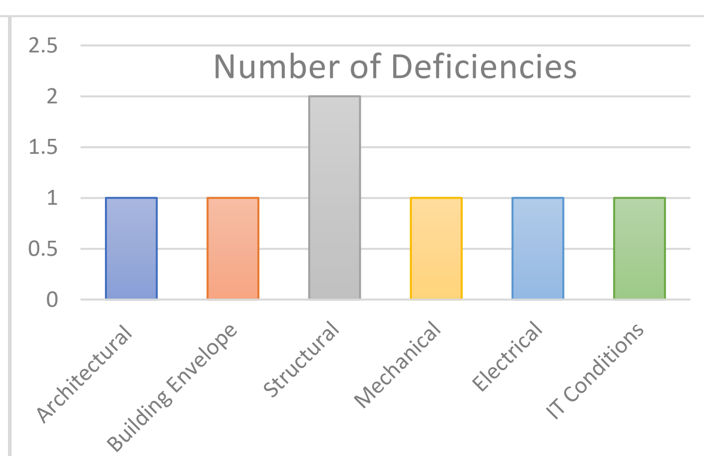
Priority 1: Immediately



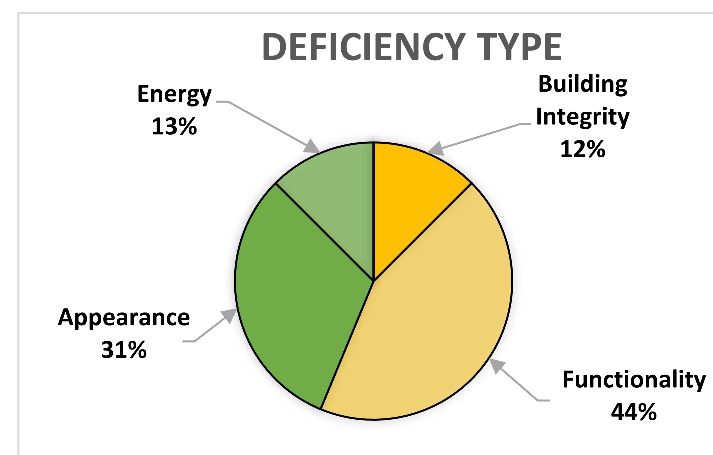


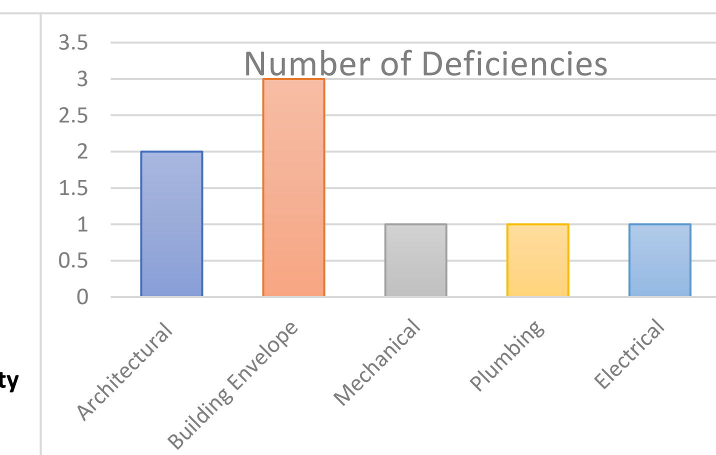
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 1 – New Rec Building

The new recreation building, constructed in 1995 and covering approximately 15,985 SF, recently underwent a renovation and remains in overall fair condition. The majority of architectural finishes are aesthetically dated and nearing the end of their useful life while still physically functional. Visible signs of wear and tear are most prominent on the door assemblies and ceilings due to water damage. The roof had been somewhat recently replaced, while signs of prior leaks linger below. The roof above the fitness room includes an interior drain, which has a plant growing from it and with a tree overhanging this area accumulates leaves. A water leak stain was observed on the wall of the fitness room. Besides removal of the plant, the roofing membrane needs repair and or replacement / recovering.

Some past water intrusion has required replacement of a portion of the lobby vinyl tile flooring which no longer matches. Egress doors from the gymnasium portion are difficult to open and this situation must be rectified. Complete replacement of these doors may be required. Plumbing fixtures had been removed in the past in order to achieve more ADA required clearance. These measures are insufficient by today's standards and the restrooms still require remodeling to achieve accessibility. Overall, the building is fairly well-maintained.

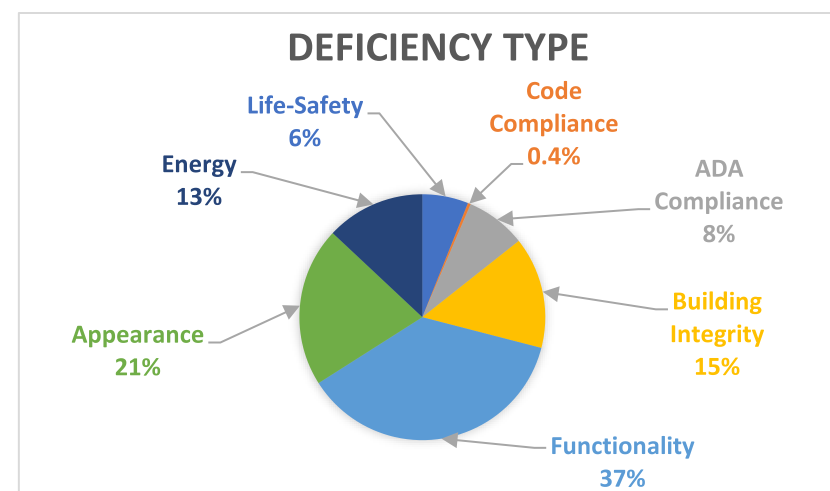
Multiple construction types appear within this structure. The Gymnasium/multi-purpose room is a high-volume pre-engineered metal building with concrete masonry exterior walls. The remainder of the structure is conventional construction with load bearing masonry and steel bar joists. A Mechanical Mezzanine is located above the locker rooms, showers, office and associated spaces with access through the breakroom. The large multipurpose room was not originally designed to be air-conditioned; however, air-conditioning was subsequently added at a later date. Thermal insulation and air barriers will be insufficient in this case.

The HVAC systems for the building are comprised of the existing chilled water system for the lobby, locker rooms, and offices in addition to the gymnasium air conditioning and fitness room air conditioning. The gymnasium and fitness air conditioning have DX (direct expansion) air conditioners that are new and in good condition. The original building chilled water air handlers and their associated control system is obsolete, inoperative and in disrepair. Currently, the chilled water makeup air unit is not working, and the chilled water has been disconnected from the air handler. The chilled water air handler is a multizone air handler which has no control and has broken control dampers. The entire HVAC controls system, and chilled water system needs to be replaced and it is recommended that dedicated outside air conditioning units be provided for the ventilation needs of the building.

The plumbing and fire sprinklers are in good condition suitable for continued use.

The electrical distribution system at the New Rec Building appears to be in generally good condition with some portions being in poor condition. Most of the lighting systems and all of the lighting control systems are obsolete and should be replaced when possible. The fire alarm system appeared to be in fair condition but is obsolete and should be replaced when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$175,500	$360,000	$128,250	$663,750
Building Envelope	$0	$56,250	$342,000	$398,250
Structural	$0	$49,500	$0	$49,500
Mechanical	$303,750	$78,750	$281,250	$663,750
Plumbing	$0	$0	$28,125	$28,125
Electrical	$131,963	$112,500	$56,250	$300,713
IT Conditions	$0	$1,463	$0	$1,463
Total	$611,213	$657,000	$835,875	$2,104,088



Bonita Springs

Old Rec Building

BACKGROUND:

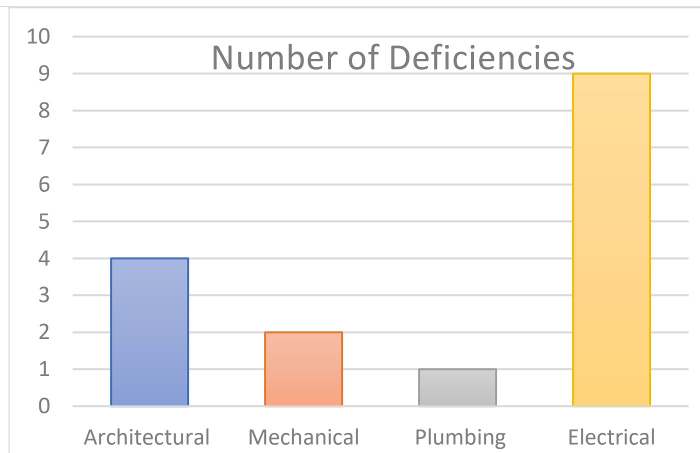
Address: 26740 Pine Avenue, Bonita Springs, FL, 34135

Year Built: 1979

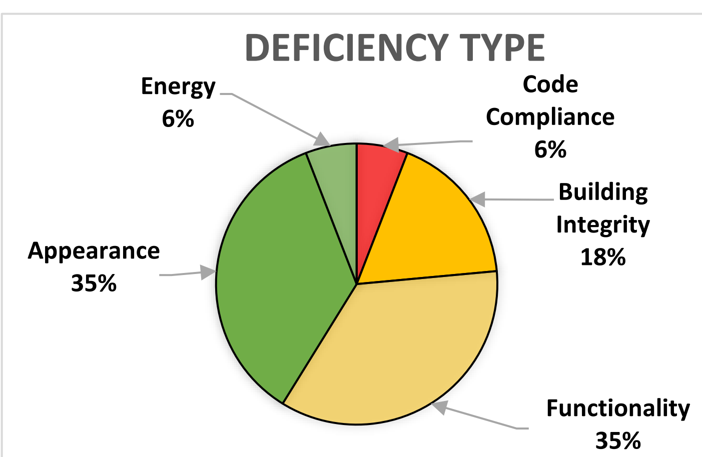
Building Size: 4,588 Sq Ft

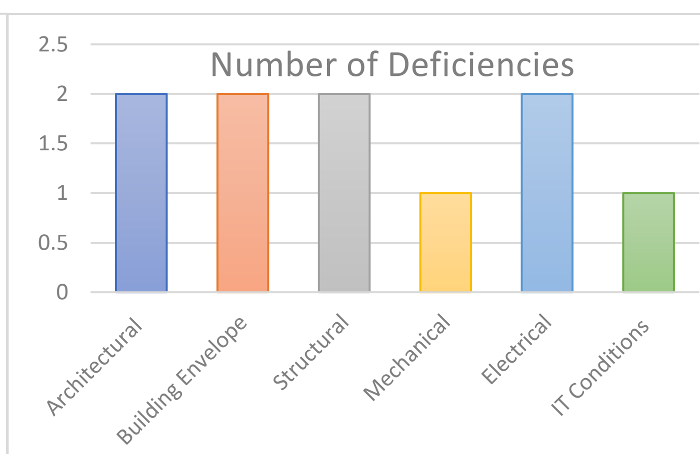
Priorities and Schedule:

Priority 1: Immediately

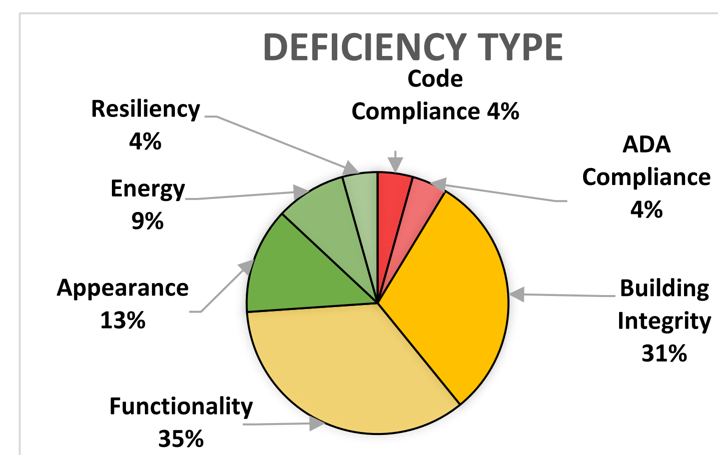


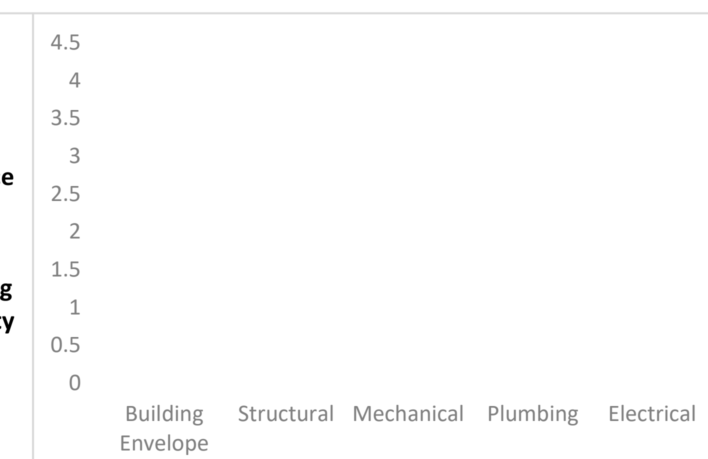
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 2 – Old Rec Building

The old recreation center building, constructed in 1979 and encompassing approximately 4,588 SF, remains in overall fair condition. Visible signs of wear and tear on the architectural finishes are primarily due to age and the life expectancy of finish materials. The Gym and associated restrooms have been given priority on material replacement and cleanliness. Many back-of-house finishes are in poor condition and warrant replacement. The above ceiling space is vented to the outside with little to no vapor barrier separating the warm humid air from the conditioned space, this has resulted in humidity concerns.

Construction type is conventional with load bearing concrete masonry with pre-engineered roof trusses. Originally called the Gym, the main room serves a muti-purpose room function for after-school programs. Restroom stalls have insufficient floor area to provide ADA accessibility per the current code and preliminary calculations indicate fixture counts are also inadequate. No drinking fountains are provided, which is a code violation. The breakroom sink and cabinet will also need to be replaced to achieve accessibility.

The roof consists of a single ply membrane system with minimal pitch towards interior drains and to the outside as sheet-flow down the sloped asphalt shingle roofing along all sides of the building. Noticeable water stains indicate the flat roof ponds in many locations throughout. The flat roof is nearing the end of its service life. The shingle roof is stained throughout with mildew indicating it's frequently moist. It's recommended both roof types be replaced within the next five years, with consideration for adjustment of the slope and drainage, with insulation and vapor-tight soffits. It's recommended the shingle roofing be replaced with a more durable and wind-resistant metal panel roofing system.

The pre-manufactured covered walkway to the front entrance is older and of less quality than the other walkways constructed for the New Rec Building. Its roof drainage system relies on slots in the aluminum panels to take the stormwater down and out the base of the hollow posts, as noted by staining to concrete walkway. The roof slots appear prone to clogging of leaves and sticks from the tree cover. It's recommended this walkway be replaced with a new system.

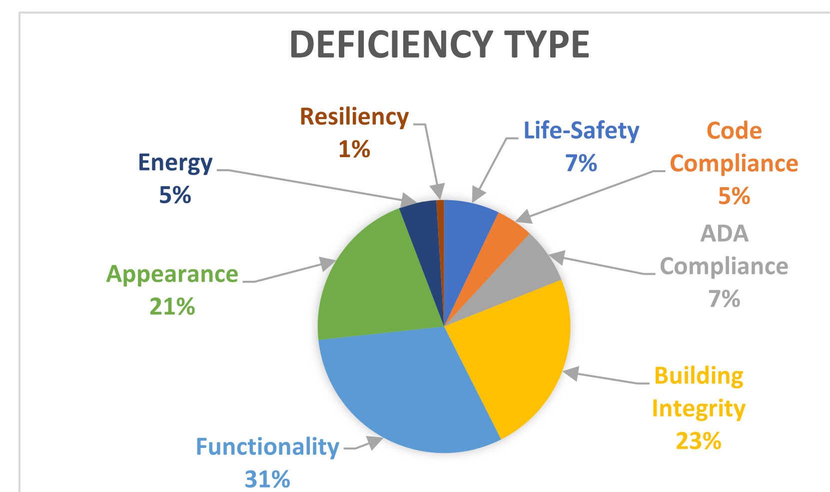
The Old Rec Building is provided with 4 DX (direct expansion) air conditioning systems. The systems are all over 12 years old and need to be planned for replacement in the next few years, including all new refrigerant line piping. All of the diffusers and exhaust fans in the building are dirty and in need of cleaning.

The plumbing for the building is in good condition suitable for continued use. However, the bathrooms are not A.D.A. compliant and the facility does not have a HI/LO water cooler or utility sink as required by code. The facility should be renovated, including new A.D.A. bathrooms.

The building has a ventilated soffit and light can be seen above the ceilings indicating that the building envelope is not tight and allowing for hot and humid outside air to infiltrate into the building. This is noticeable with numerous dirty, stained, and moldy ceilings throughout the building. The building should consider a significant renovation that includes sealing up the building from hot and humid infiltration of outside air.

The electrical distribution system at the Old Rec Building appears to be in fair-to-poor condition and is not configured in a Code compliant manner. The system should be reworked as soon as possible. The lighting and lighting control systems are in poor condition and are obsolete. They should be replaced when possible. The fire alarm system appears to be in good condition.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$81,900	$64,800	$0	$146,700
Building Envelope	$0	$191,250	$45,000	$236,250
Structural	$0	$67,500	$33,750	$101,250
Mechanical	$16,875	$56,250	$107,438	$180,563
Plumbing	$2,250	$0	$57,938	$60,188
Electrical	$78,750	$12,375	$22,500	$113,625
IT Conditions	$0	$14,805	$0	$14,805
Total	$179,775	$392,175	$266,625	$838,575



Bonita Springs

Maintenance Building

BACKGROUND:

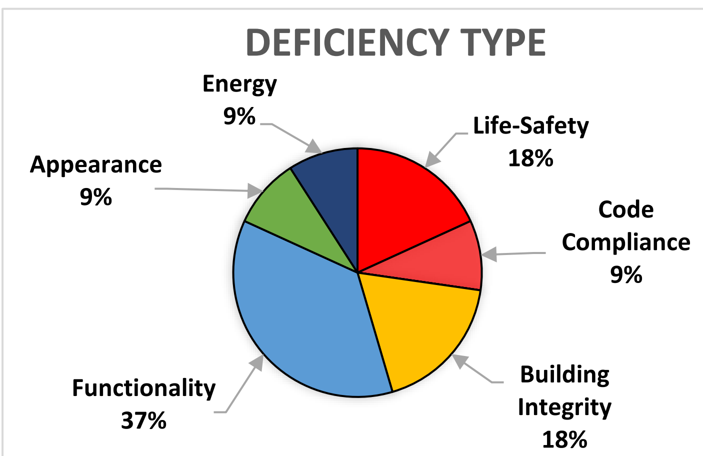
Address: 26740 Pine Avenue, Bonita Springs, FL, 34135

Year Built: 1991

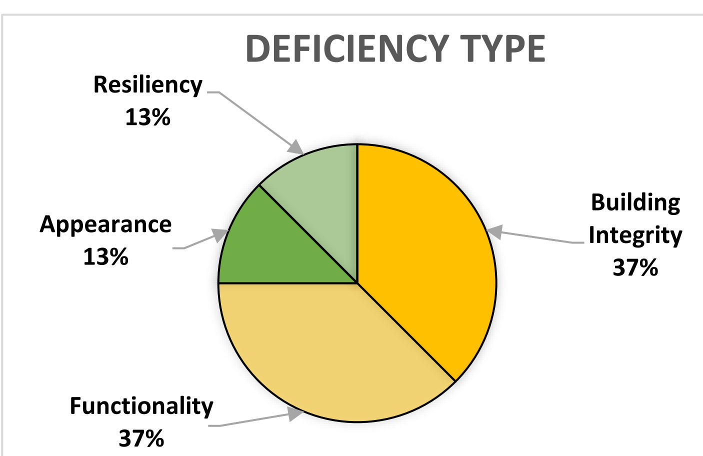
Building Size: 1,074 Sq Ft

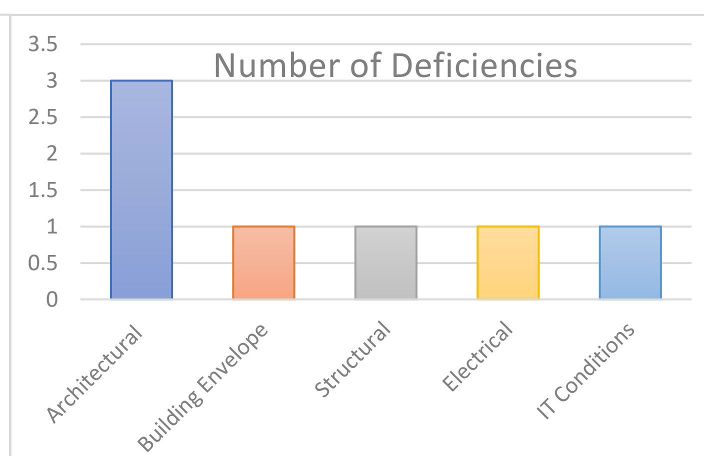
Priorities and Schedule:

Priority 1: Immediately

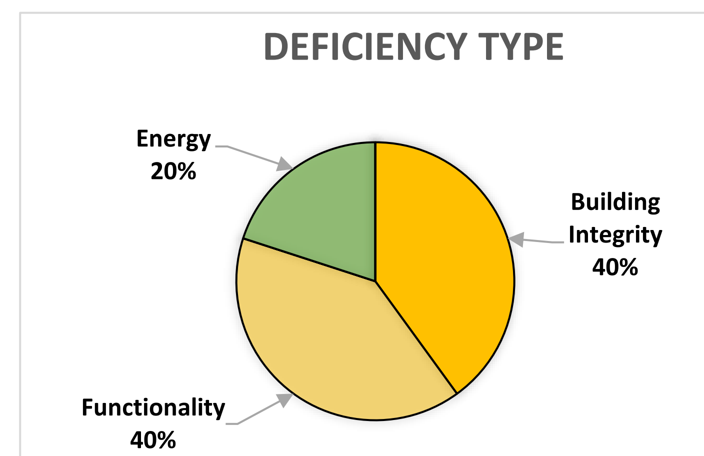


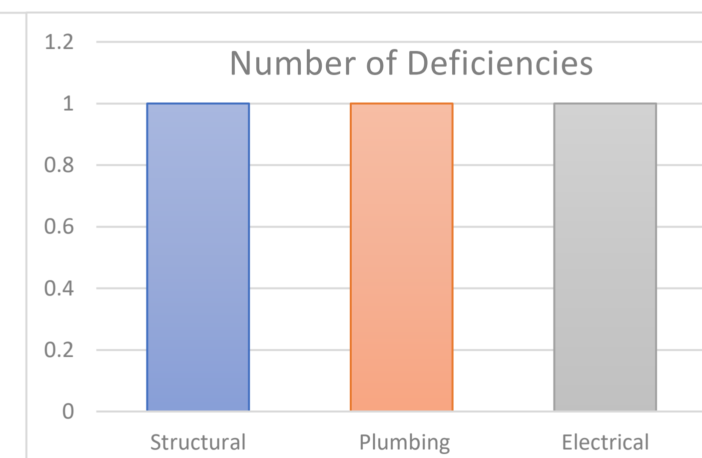
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





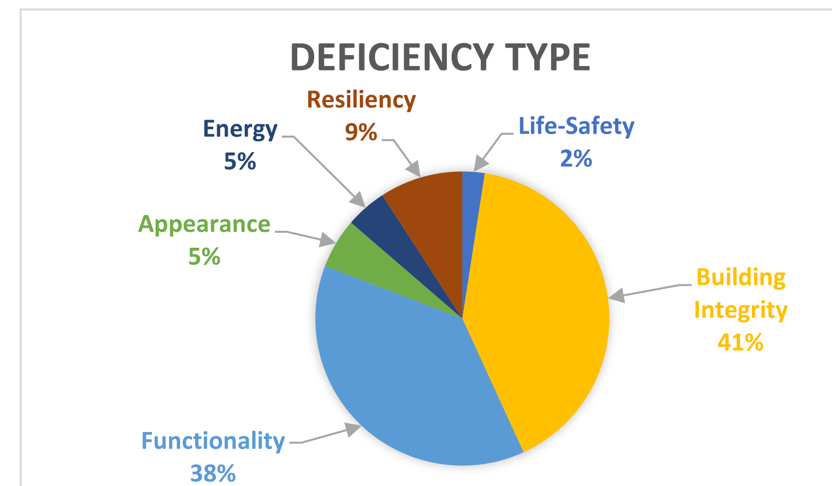
*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 3 – Maintenance Building

The maintenance building was originally built in 1991, covering 1,074 SF and is in a poor condition. Water intrusion is evident in several locations. Constructed of conventional load bearing concrete masonry units with wood frame trusses, the structure has seen a number of modifications through the years. Originally built without air conditioning, residential grade through-wall units have been added to the restroom and office. These were quickly identified as one of the sources of water intrusion. The one single stall restroom does not meet ADA accessibility; however, it should not be required as it houses specialized machinery that is not required to be accessible due to the nature of the operation. Vinyl soffit was missing in several locations, photographic evidence supports that this was not storm related damage.

The roof is nearing the end of its service life and should be replaced. It's recommended the shingle roofing be replaced with a more durable and wind-resistant metal panel roofing system. The soffits, facia, and ends of the roof rafters are missing and deteriorated caused by many years of moisture intrusion along the edge of roof. The soffits and facia require replacement along the entire perimeter. The rafter ends should be repaired on an as-needed basis.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$5,400	$23,625	$0	$29,025
Building Envelope	$0	$78,750	$0	$78,750
Structural	$0	$33,750	$4,500	$38,250
Plumbing	$5,063	$0	$2,813	$7,875
Electrical	$15,750	$2,250	$11,250	$29,250
IT Conditions	$0	$7,763	$0	$7,763
Total	$26,213	$146,138	$18,563	$190,913



Bonita Springs

Old Library

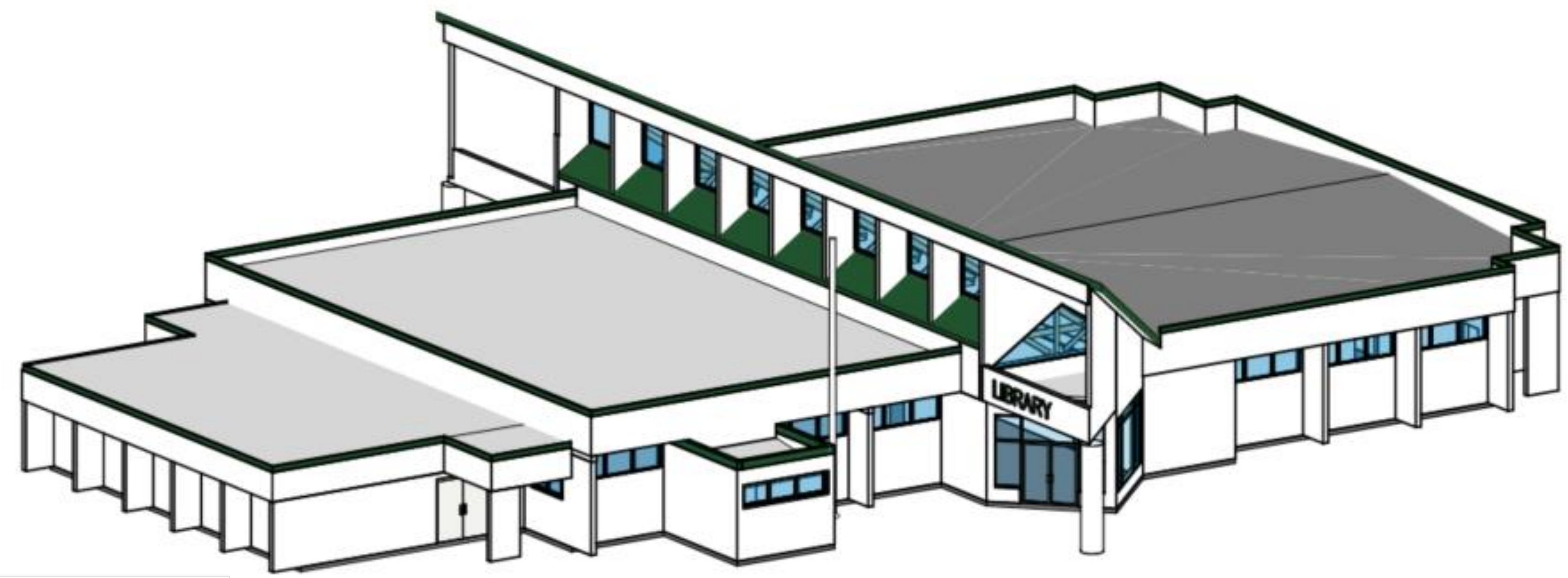
BACKGROUND:

Address: 26876 Pine Avenue, Bonita Springs, FL, 34135

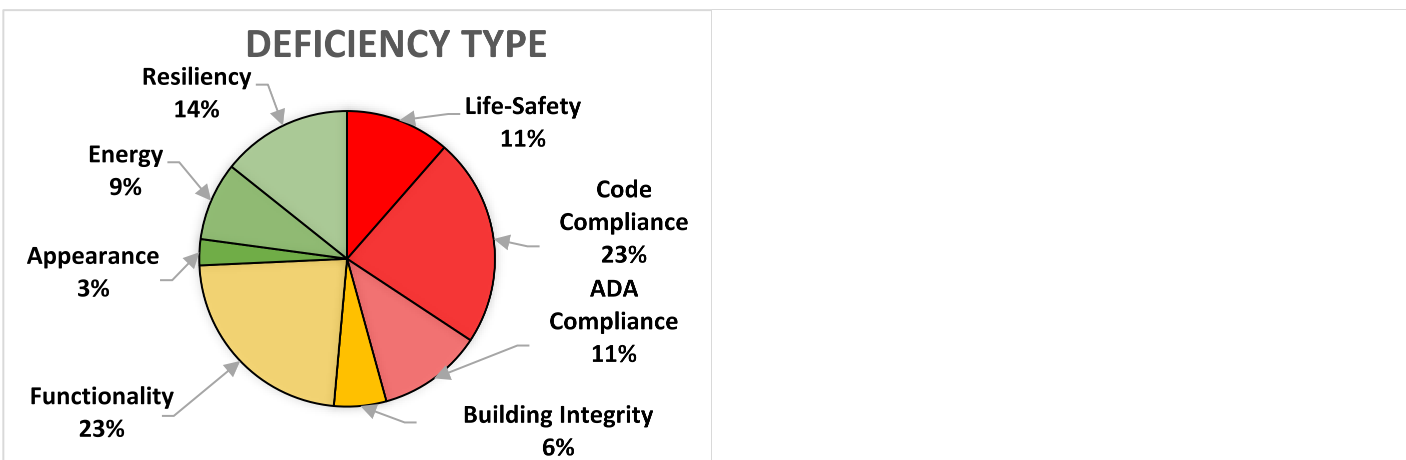
Year Built: pre-1981 thru 1990

Building Size: 11,562 Sq Ft

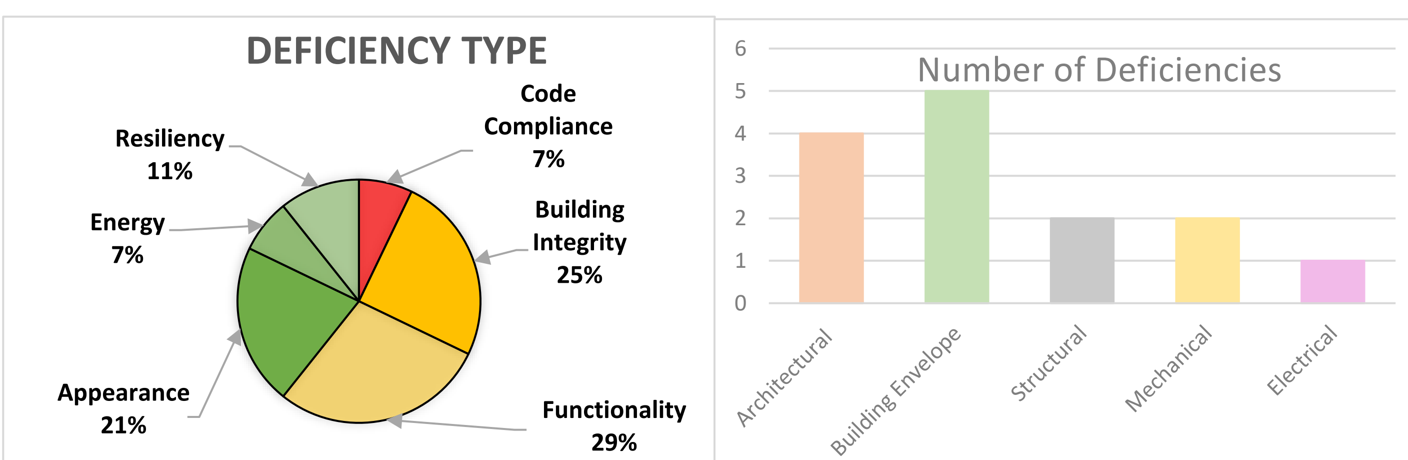
Priorities and Schedule:



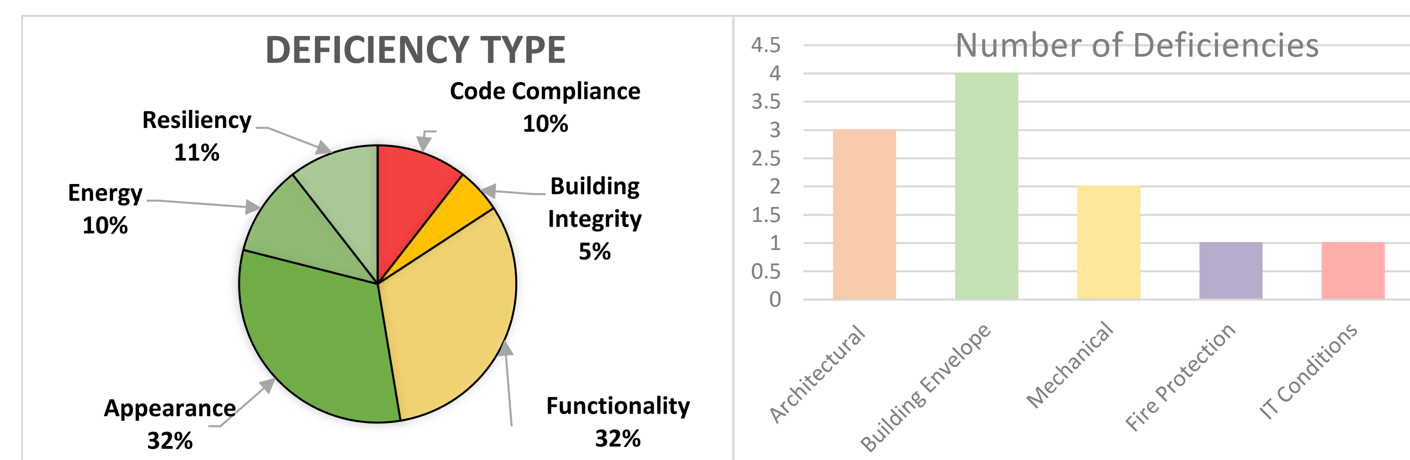
Priority 1: Immediately



Priority 2: 1-5 Years



Priority 3: Beyond 5 Years



*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 4 – Old Library

The Bonita Springs' 'Old Library' original construction (east end) utilized timber roof framing on load bearing masonry walls. The 1981 and 1990 additions form most of the building, utilizing mostly structural steel roof framing on load bearing masonry with a mixture of sloped metal and low slope membrane and bituminous roofing materials. The net usable interior square footage total is 10,562 SF. The facility served its intended purpose until 2018 when the new library at 10560 Reynolds Street finished construction. Per the 2020 Edition of the Florida Building Code this would be classified as Type IIIB construction, non-sprinkled. The site is nearly level with good accessibility and adequate parking. Window design pressures, impact resistance and energy efficiency would not meet today's code requirements and hurricane shutters have not been installed.

The load bearing walls, and structural framing were observed to be in good condition. With other recommendations consisting of roofing replacement, insulation upgrades and modifications to the HVAC system, a future structural evaluation is recommended to verify that any additional weight (deadload) does not exceed building code limits.

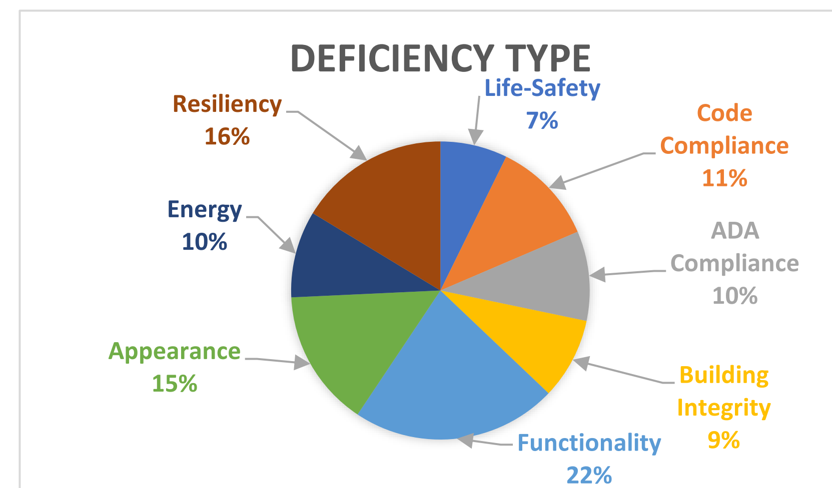
None of the existing restroom facilities meet the Florida Accessibility Code in its entirety. There are three restroom "clusters" throughout the building. The main, a multi-fixture stall, is central to the north façade and appears most apparent upon entry. Remodeling this restroom to meet accessibility requirements would include wall location and enlarged area requiring Level 2 alteration. The next cluster is at the southeast corner (Rooms 109, 113 & 133). These rooms are adequate in spatial allowance and would require only light modification to achieve accessibility. The third cluster is in the southwest corner, these were designed and are appropriate for children under the age of 7. The northeast cluster mentioned previously would be the most immediate, cost effective, and practical solution to achieving accessibility. Here it would require no space reallocation and is only a matter of fixtures and finishes.

Some of the buildings' HVAC equipment is inoperative needing replacement, however all of the HVAC systems for the building are past useful service life, and it is recommended that the entire HVAC system be replaced. Furthermore, the building has ventilated soffits that leave the attic above the space hot and humid, where cold air conditioning ductwork sweats water onto the ceiling below, causing the potential for mold and mildew in need of cleaning. It is recommended that the building be provided with all new externally insulated sheetmetal ductwork, Ultra-violet (UV) lights for the air handler, and a dedicated 100% outside air conditioning unit for pressurization, dehumidification, and ventilation of the building to provide a healthier indoor air environment. Furthermore, consideration should be given to sealing up the attic to prevent hot and humid air from entering the building through the building ventilated soffits.

The restrooms for the building are not ADA compliant and include kinder-care (youth) plumbing fixtures that may no longer be necessary for the building usage. The building restrooms should be reconfigured in their same location with new ADA restrooms. Otherwise, if the building usage requires a reconfiguration of the spaces and the bathrooms must be moved, all new plumbing for these areas must be provided.

The electrical distribution systems at the library appears to be in fair condition. The distribution is suitable for rework per the new space uses and requirements at such time as the new uses are determined. The lighting systems, lighting control systems, and fire alarm systems are obsolete and should be replaced during any renovation.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$134,100	$164,363	$29,925	$328,388
Building Envelope	$63,000	$213,750	$331,425	$608,175
Structural	$0	$168,750	$0	$168,750
Mechanical	$414,000	$157,500	$213,750	$785,250
Plumbing	$281,250	$0	$0	$281,250
Electrical	$389,250	$112,500	$0	$501,750
Fire Protection	$0	$0	$393,750	$393,750
IT Conditions	$4,050	$0	$81,000	$85,050
Total	$1,285,650	$816,863	$1,049,850	$3,152,363



Bonita Springs

Pool House

BACKGROUND:

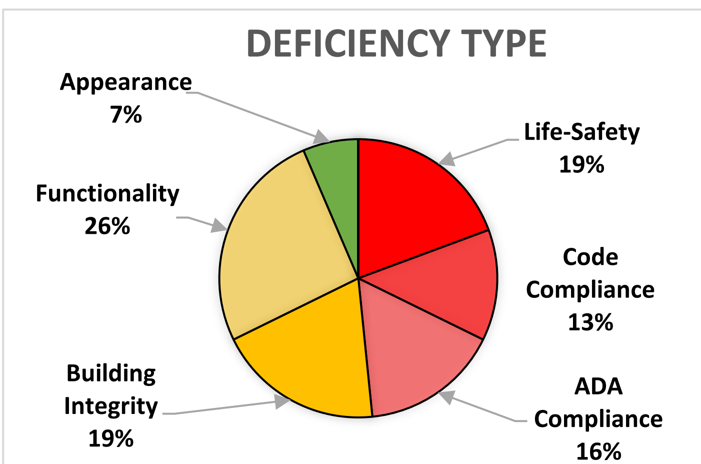
Address: 26890 Pine Avenue, Bonita Springs, FL, 34135

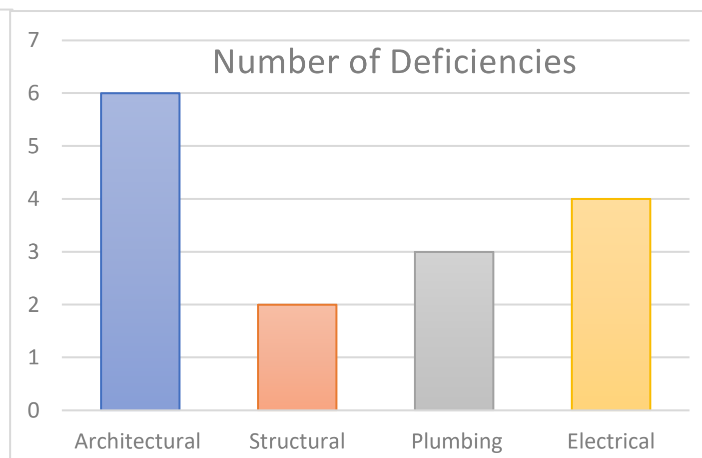
Year Built: 1990

Building Size: 2,092 Sq Ft

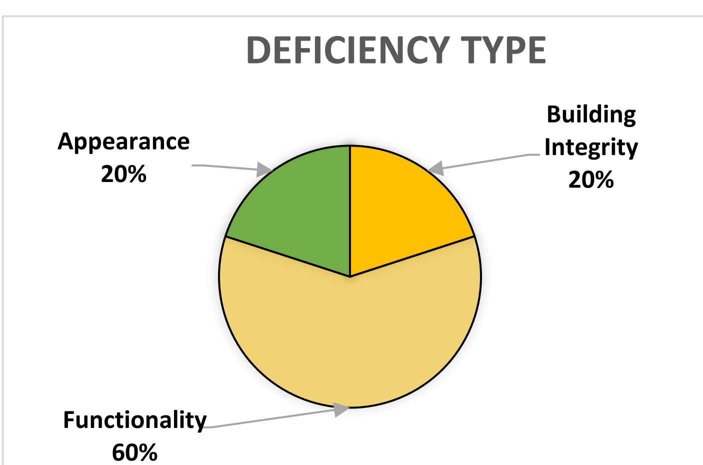
Priorities and Schedule:

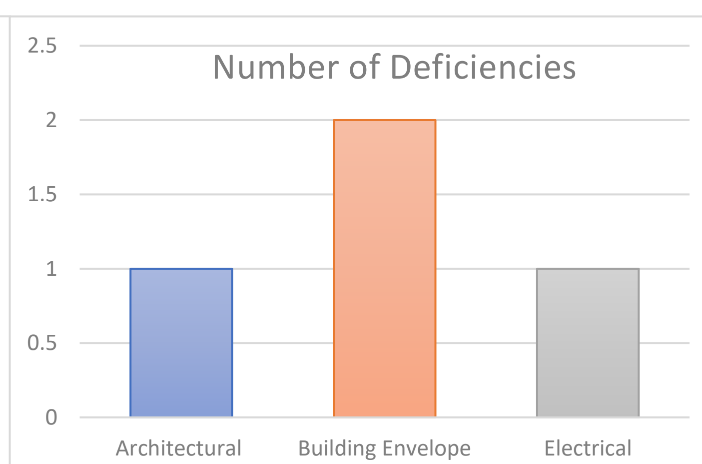
Priority 1: Immediately



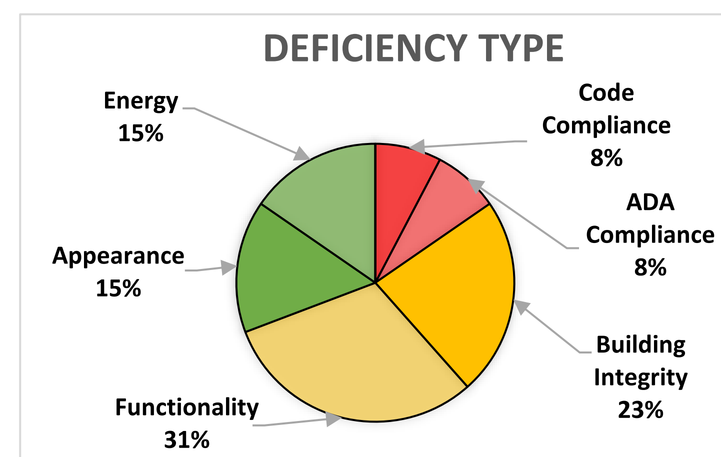


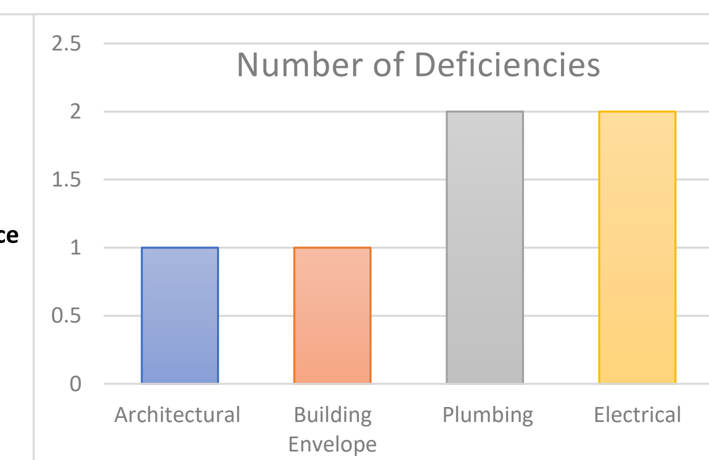
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 5 – Pool House

The pool house building covers 2,092 SF and is generally in poor condition. Construction is conventional load bearing concrete masonry, exposed and painted. This building is used primarily for restrooms and changing rooms with a pool management office and equipment spaces. Building elements made of steel show significant deterioration due the harsh chemical environment. Security gates, hollow metal door and frames, chain link fences and mechanical diffusers are prime examples of this. Egress doors do not have emergency egress hardware and must remain unlocked during building occupancy.

The roofing system consists of corrugated metal panels over plywood sheathing. It is in fair to poor condition as noted by paint loss, damage at ridge and hips, and existing leaks. The isolated leaks are understood to be active in the locker rooms during heavy rain. Before-and-after Hurricane Ian drone photos indicate additional damage to two or three of the hip ridges. The plywood sheathing is exposed and deteriorated at the northwest hip.

The gutters and downspouts are limited to the front. The downspouts are not functioning well at their outlet, and one is disconnected to the underground storm drain. It is recommended the gutters and downspouts be replaced along with the roofing. The downspouts either be properly connected to the storm drain or a better functioning outlet system be constructed. During major storms and high-water table conditions, water may be backing up in the storm drains.

Significant deterioration has occurred to the concrete and masonry near the pool equipment where chemicals are stored, and moist conditions exist. It is likely now in an accelerated state of decay and will become more severe soon. This condition was observed in the exterior west walls but also on the opposite face within the office. The CMU walls in this area should be replaced soon, identified as a Priority 2 need.

Of serious matter, the west masonry column nearest the pool has suffered significant damage at its base due to corrosion. The column supports the reinforced concrete beam supporting the west end of roof. It's recommended the beam be temporarily shored with a structural post, connected at top and bottom, until a more permanent fix can be made. This has been identified as a Priority 1 need.

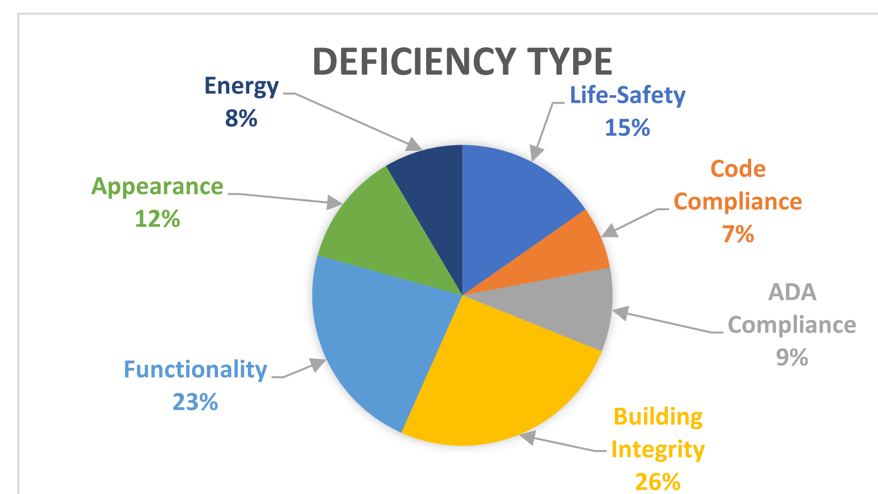
This building was originally designed to have only forced ventilation, however, air-conditioning has since been added to the office. Thermal insulation and vapor barriers are insufficient or non-existent for this application. This has resulted in the cool, dry space sucking the moisture out of adjacent areas causing air quality problems. Toilet partitions have been reconfigured, trying to achieve ADA accessibility, leaving them visibly damaged with a number of holes. These partitions are at the end of their useful life.

HVAC systems for the Pool House are comprised of a single through wall PTAC air conditioner and wall mounted bathroom exhaust fans. These systems are in fair to good condition suitable for continued use that should be replaced on an as needed basis.

The plumbing systems require minor repairs and replacement for inoperative flush valves and require trap guards for all lavatories in the bathrooms. The building consists of a single water cooler that does not meet A.D.A. requirements for a HI/LO system and should be replaced. The mop sink is in poor condition needing to be cleaned and/or replaced.

The electrical distribution systems at the Pool House appear to be in poor condition and should be replaced when possible. The lighting and lighting control systems are in fair condition but obsolete. They should be replaced when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$73,125	$39,375	$3,375	$115,875
Building Envelope	$0	$112,500	$33,750	$146,250
Structural	$101,250	$0	$0	$101,250
Plumbing	$15,188	$0	$59,625	$74,813
Electrical	$36,000	$3,375	$135,000	$174,375
Total	$225,563	$155,250	$231,750	$612,563



Bonita Springs

Sheriff's Substation

BACKGROUND:

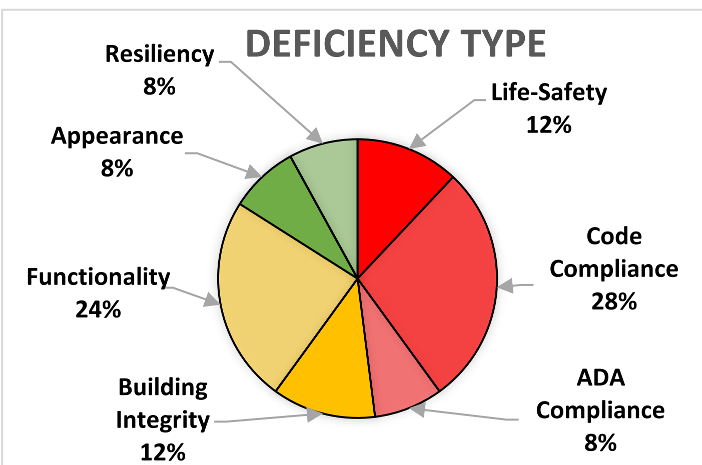
Address: 10520 Reynolds Street, Bonita Springs, FL, 34135

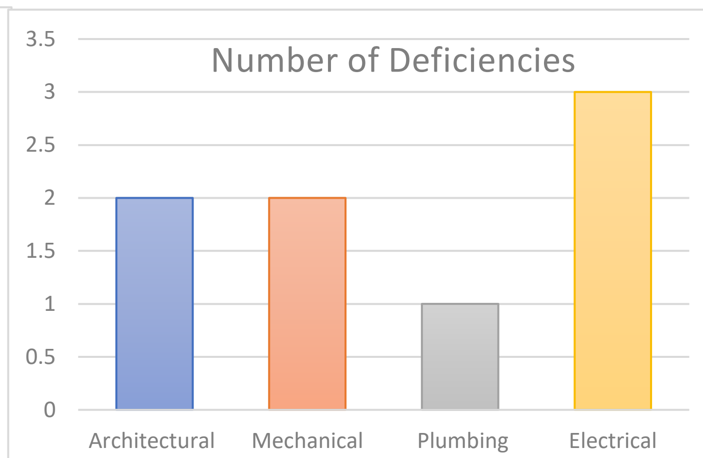
Year Built: 1960

Building Size: 780 Sq Ft

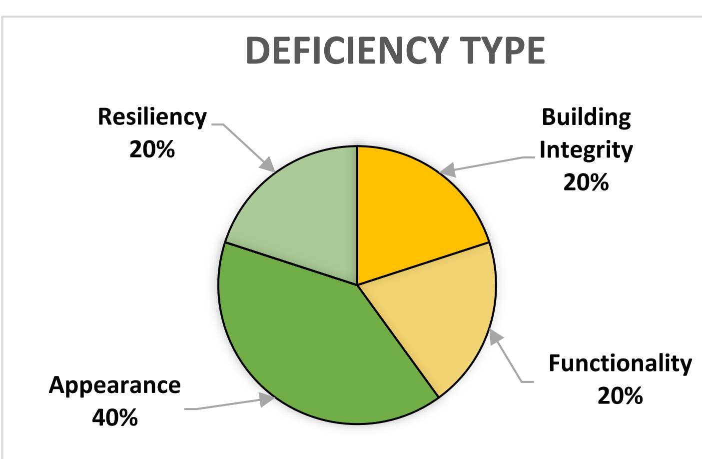
Priorities and Schedule:

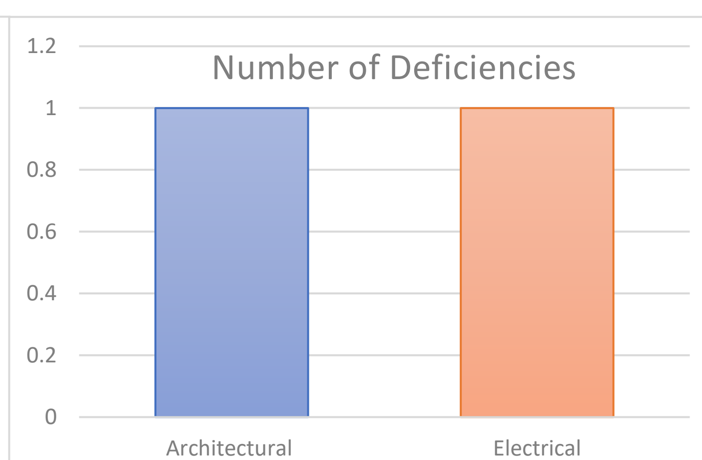
Priority 1: Immediately



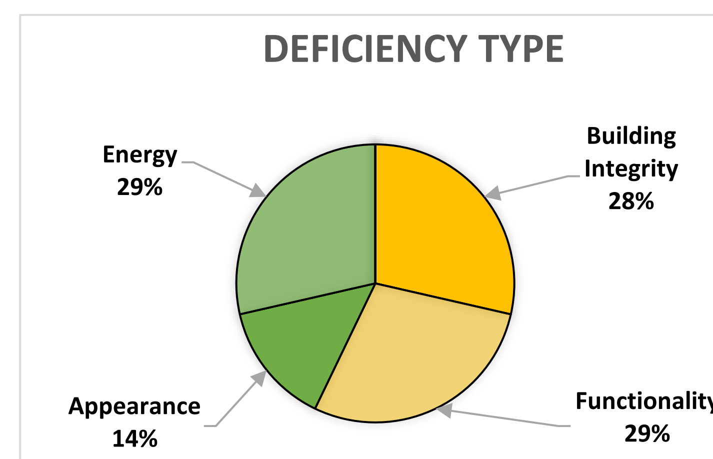


Priority 2: 1-5 Years





Priority 3: Beyond 5 Years



*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 6 – Sheriff's Substation

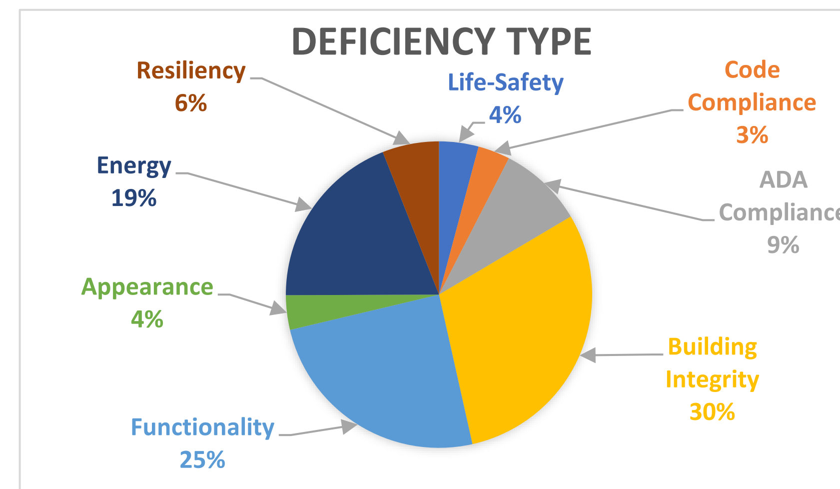
The sheriff's substation was previously an older residential unit encompassing 780 SF that has been repurposed for its new use. This building is in generally good condition with some aging finishes. Contruction type is conventional load bearing masonry with a painted stucco finish and pre-engineered wood trusses. Roofing is standing seam metal on a water proofing membrane with plywood substrate. The service sink has been removed and there are no drinking fountains, both of which constitute a code violation. Restroom floor drain has been taped over due to the leakage of sewer gas resulting from a dry p-trap and lack of use. Air flow to the mechanical room has been impeded by furniture and will be further discussed under the mechanical section. Exterior storage room doors have been walled off and are not accessible from the interior.

The HVAC is provided by a single 3.5 ton DX (direct expansion) condensing unit and air handling unit that were installed in 2020, are new and in good condition. The air handling unit is installed in a utility closet with chemicals and laundry tub, and this space is used as a plenum to draw the return air from the space. Furthermore, the return air grille is blocked from furniture in the adjacent office, such that the air handler is pulling return air through the bathroom. This is a code violation as return air from a room used as a plenum cannot come from storage closets or from rooms with plumbing fixtures. This is a potential health hazard to occupants that needs to be repaired or retrofitted.

The plumbing systems, fixtures and piping including gas propane tank and feed to stand alone generator are in good condition suitable for reuse with the exception of the water closet, that needs to be repaired or replaced with a pressure assisted water closet.

The electrical distribution system at the substation appears to be in good condition. The lighting systems are functional but obsolete. They should be replaced when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$9,675	$3,375	$10,125	$23,175
Structural	$0	$0	$11,250	$11,250
Mechanical	$14,625	$0	$45,000	$59,625
Plumbing	$2,813	$0	$0	$2,813
Electrical	$4,500	$5,625	$11,250	$21,375
Total	$31,613	$9,000	$77,625	$118,238



Bonita Springs

Liles Hotel

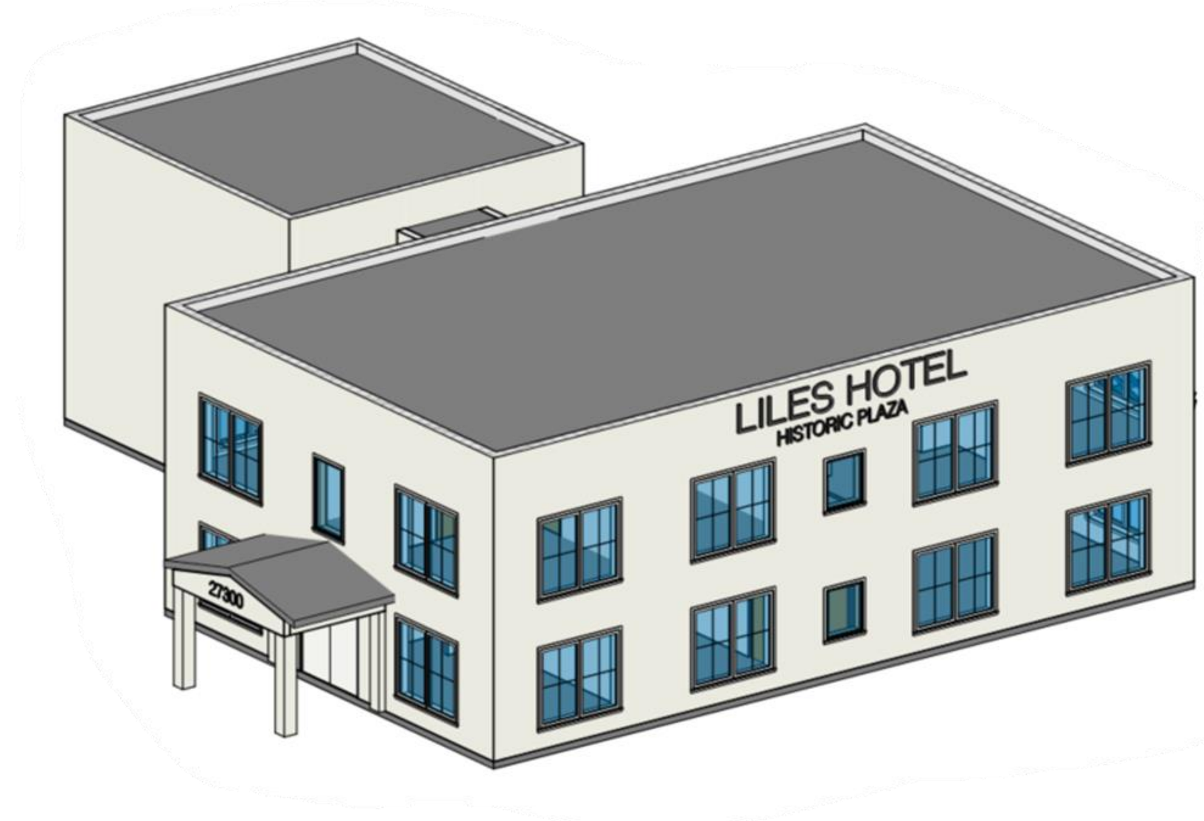
BACKGROUND:

Address: 27300 Old 41 Road, Bonita Springs, FL, 34135

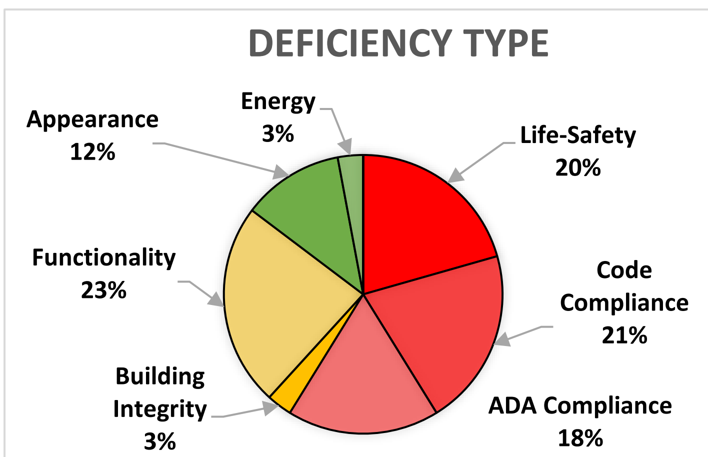
Year Built: 1944

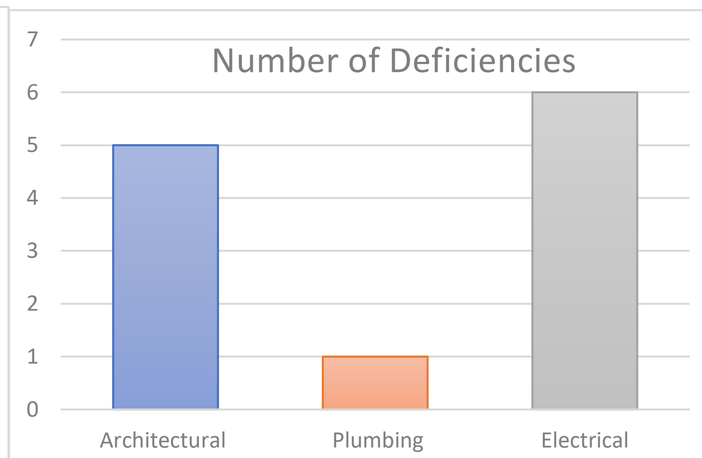
Building Size: 5,420 Sq Ft

Priorities and Schedule:

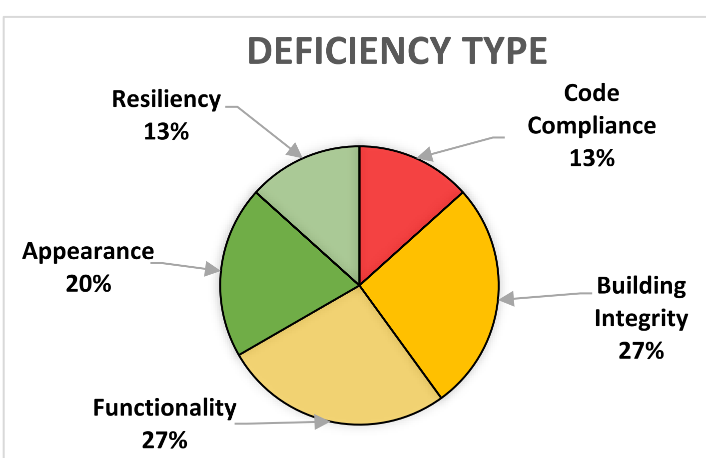


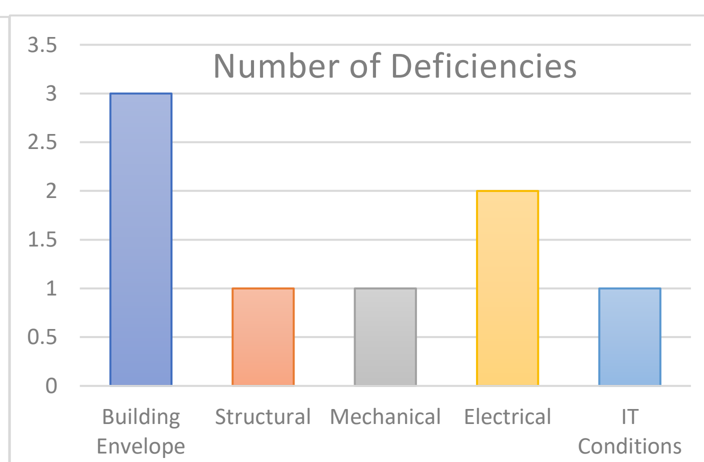
Priority 1: Immediately



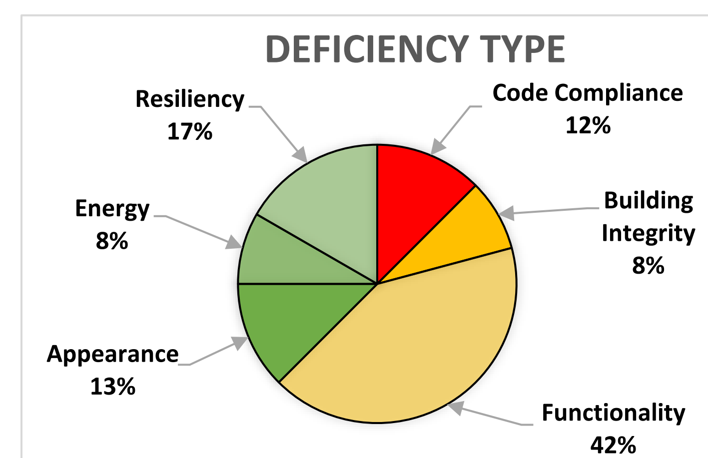


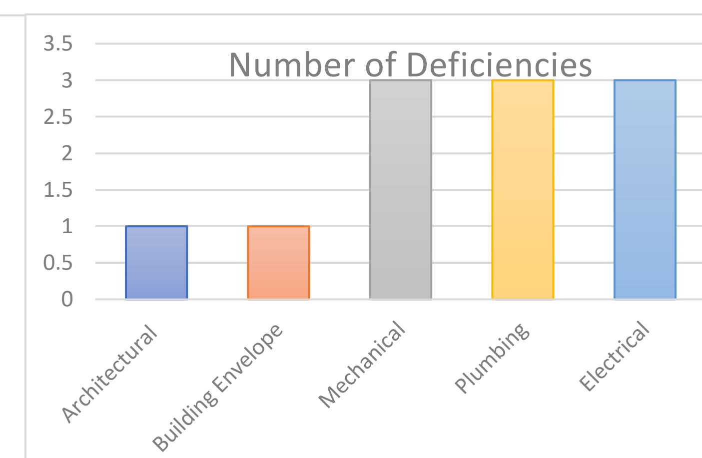
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 7 – Liles Hotel

The Liles hotel is a historic two-story structure encompassing 2,060 SF per floor and is used as administrative offices. An addition was later added covering 650 SF per floor primarily for accessibility purposes. The addition houses and elevator, stair well, single stall restrooms with miscellaneous electrical and equipment rooms.

The Historic building's construction is 'balloon style' wood framing with wood floor joists and roof rafters. The building was not originally designed to have air conditioning but has since been renovated. The interior face of the exterior walls have applied rigid isolation board with metal studs and drywall, where the roof structure has been sprayed with expanding foam polyisocyanurate insulation. A history of roof leaks was evident by deteriorated rafters. Roof drains are internal, while overflows are achieved via circular pipe penetrations through the exterior wall. The system is not currently functioning as intended and may need some redesign. Exterior egress doors are heavy requiring an opening pressure well beyond the range of ADA accessibility.

The later addition's wall construction is load bearing concrete masonry units which is in better shape.

The building exterior exhibits stucco cracking and peeling in several locations. Dry rot is apparent on the entry canopy and some wood fascia. Stucco cracking is considerable in some locations which will lead to further damage, this should be repaired as soon as possible.

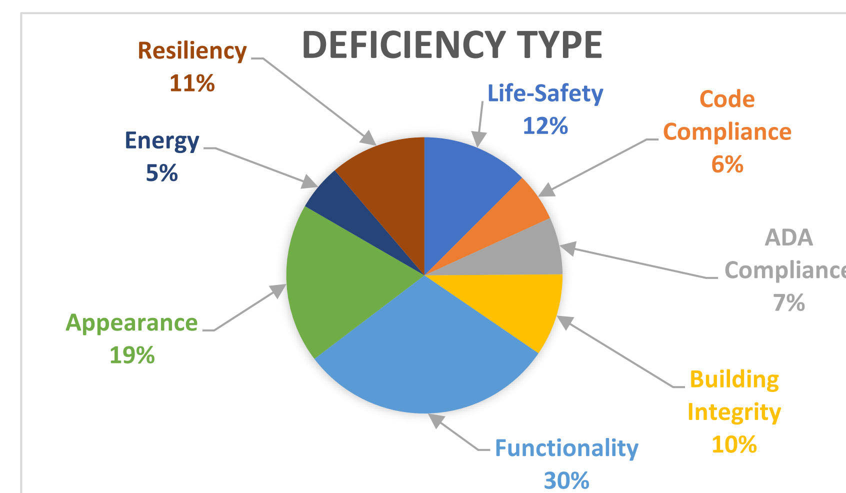
The downspouts on the north end of the building are not functioning well and are connected to the underground storm drain. It is recommended the downspouts be disconnected from the storm drain to provide a better functioning outlet as water may be backing up in the storm drains during major storms and high-water table conditions with the current configuration.

The Liles Hotel air conditioning is provided by four DX (direct expansion) condensing units and matched air handlers. The two condensing units on the North side of the building are 18 years old utilizing obsolete R-22 refrigerant and should be planned for replacement. Otherwise, the HVAC ductwork and distribution appears to be in good condition suitable for continued use. The plumbing systems for the building are in good condition, suitable for continued use with minor repairs and routine maintenance. The roof drainage, secondary drains and rainwater leaders for the building should be cleaned out as it appears as if there is possible water damage from the roof. The backflow preventer for the hotel is rusted and should be maintained and/or replaced if necessary.

The HVAC and plumbing systems for the cottages are all in good condition and should be replaced on an as needed basis.

The electrical distribution systems at the Liles Hotel appear to be in good condition with very few minor issues. The lighting and lighting control systems are functional but obsolete and should be replaced when possible. The fire alarm system is in good condition, the control panel should be replaced with a modern control panel when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$45,450	$0	$5,625	$51,075
Building Envelope	$0	$132,750	$0	$132,750
Structural	$0	$22,500	$0	$22,500
Mechanical	$0	$2,250	$120,375	$122,625
Plumbing	$563	$0	$22,500	$23,063
Electrical	$64,125	$28,125	$118,125	$210,375
IT Conditions	$0	$11,070	$0	$11,070
Total	$110,138	$185,625	$266,625	$562,388



Bonita Springs

Artist's Cottages

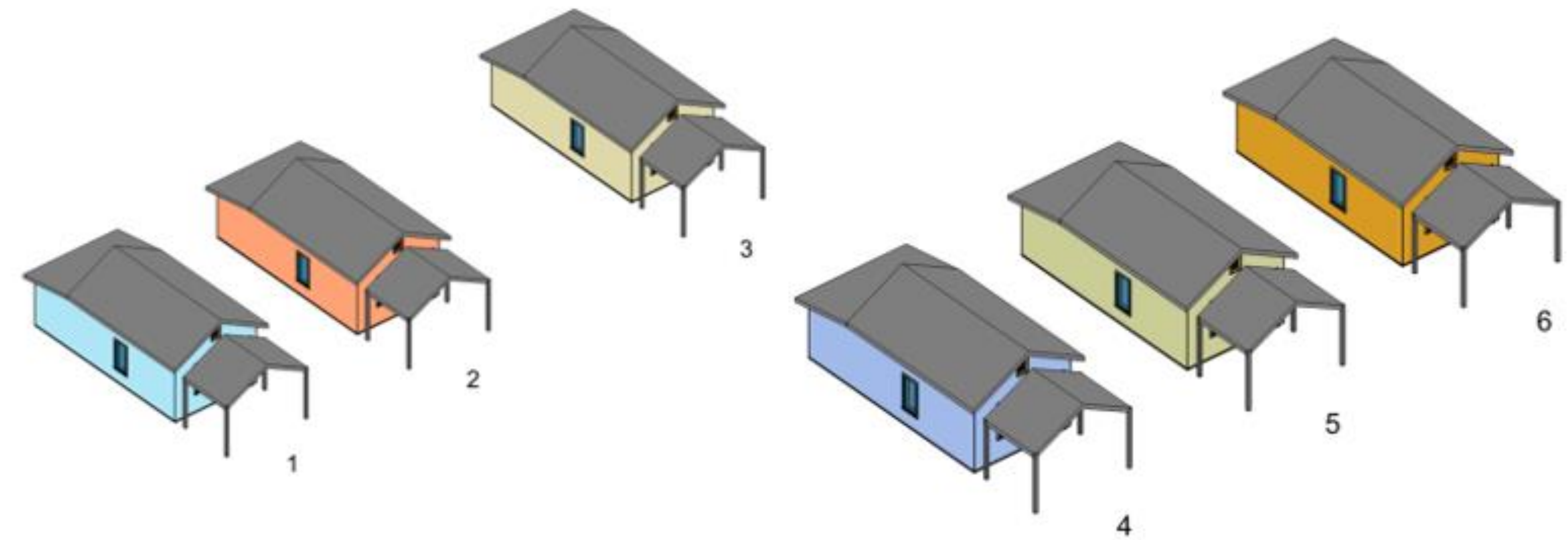
BACKGROUND:

Address: 27300 Old 41 Road, Bonita Springs, FL, 34135

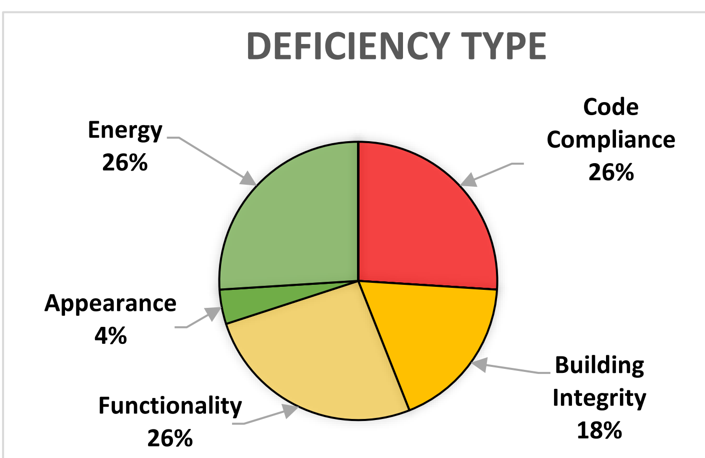
Year Built: 1944

Building Size: 300 Sq Ft x 6

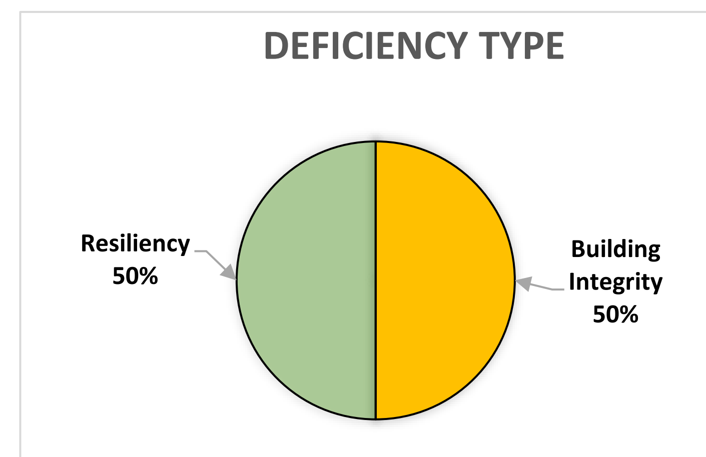
Priorities and Schedule:



Priority 2: 1-5 Years



Priority 3: Beyond 5 Years



*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 8 – Artist's Cottages

The Artist's cottages are a group of six small wood frame structures (approximately 300 SF each) originally constructed in 1944. Originally built as unconditioned structures, mini split DX units were added at a later date. Exterior walls were provided with spray applied polyisocyanurate insulation, however, no sheathing or vapor barriers were installed. This will effectively cause the dewpoint to happen inside the cavity of the wall contributing to the deterioration of the siding.

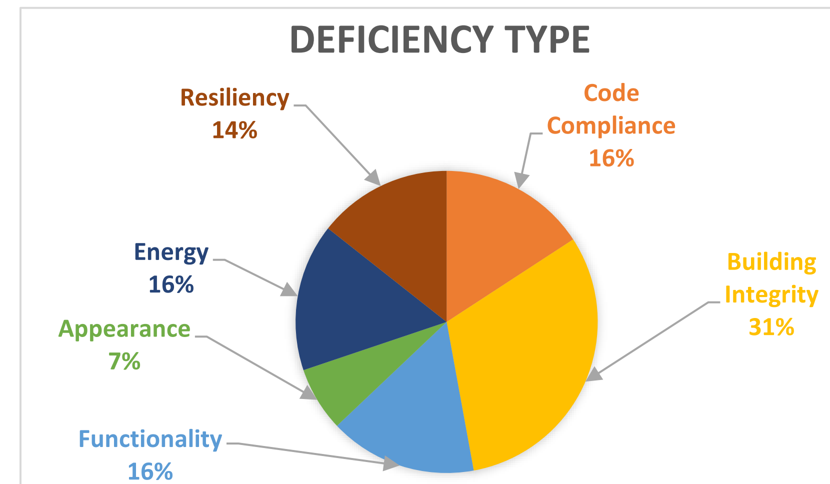
The exterior paint is visibly peeling off the wood plank siding. Multiple paint patches are also evident. The overall recommendation is to reapply a solid coat of exterior paint.

Interior walls are gypsum wallboard on wood studs and were in good condition prior to the storm event. They have since had approximately three feet of their wallboard and insulation partially removed due to flood damage.

Door hardware is difficult to utilize and should be replaced.

In 2005 the exterior wood siding boards were to be either repaired or replaced as needed at the time. It's therefore assumed some of the original boards remain. Several of the boards now require repair or replacement again along with painting of all exterior surfaces. As observed after partial demolition following flooding from Hurricane Ian, the walls lack a vapor barrier, which is important to eliminating condensation within the wall cavity. Installation of a vapor barrier throughout is recommended during painting and siding refurbishment.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$0	$33,750	$0	$33,750
Building Envelope	$0	$105,750	$0	$105,750
Structural	$0	$0	$56,250	$56,250
Total	$0	$139,500	$56,250	$195,750



Bonita Springs

Administration Office

BACKGROUND:

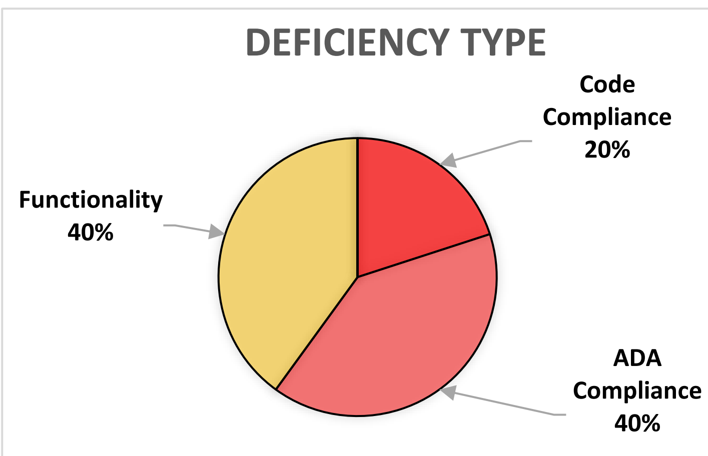
Address: 27180 Old 41 Road, Bonita Springs, FL, 34135

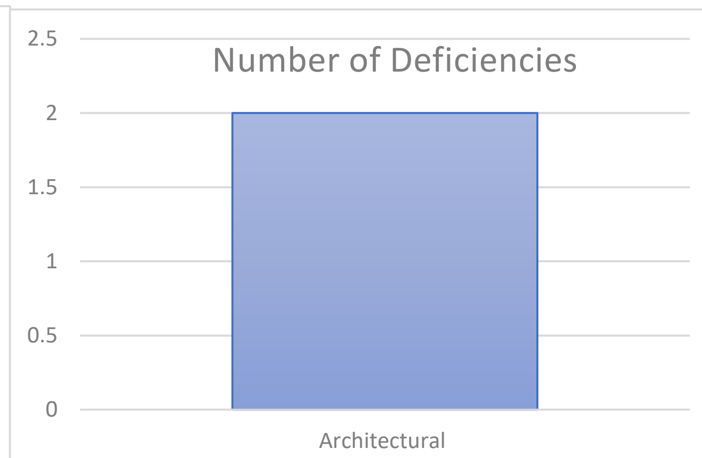
Year Built: 1949

Building Size: 1,255 Sq Ft

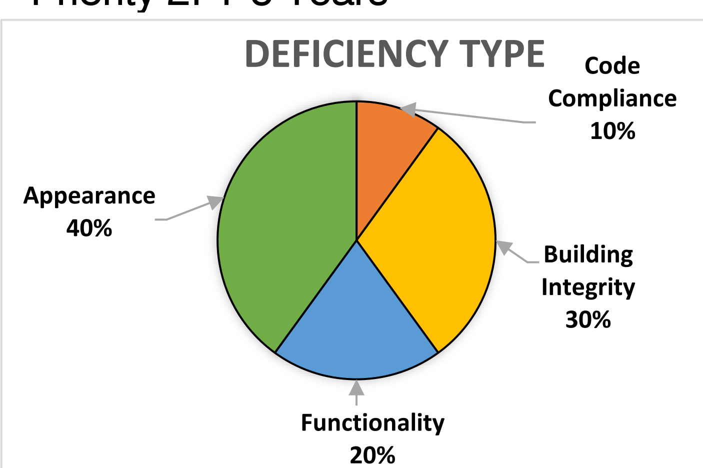
Priorities and Schedule:

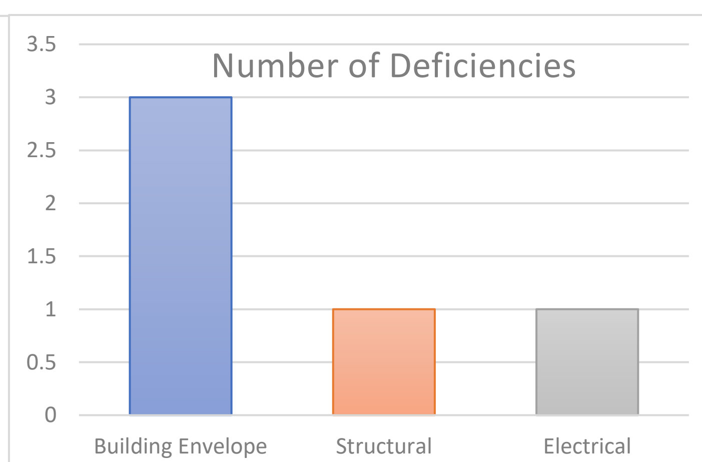
Priority 1: Immediately



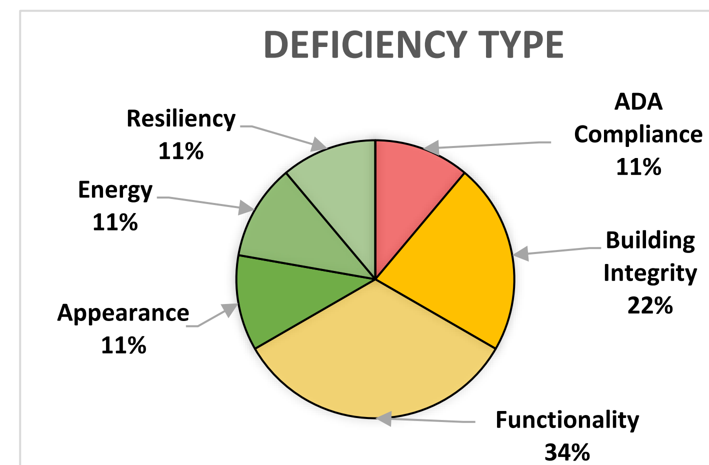


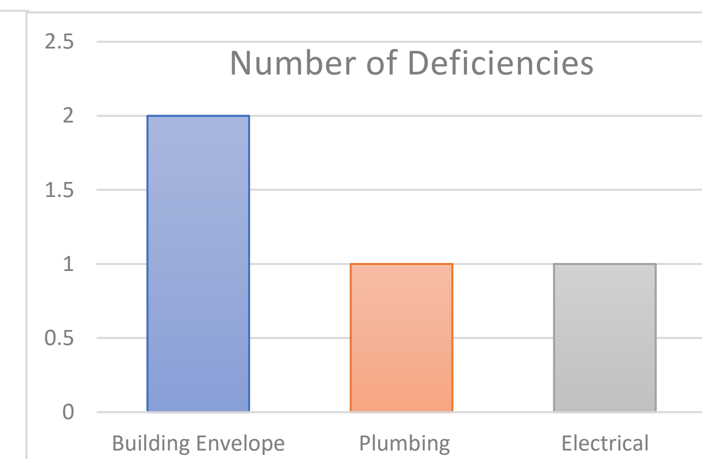
Priority 2: 1-5 Years





Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 9 – Administration Office

The administration office building is an older 1,255 SF residential dwelling unit that has been converted to administrative space. Construction is conventional load bearing concrete masonry with pre-engineered wood trusses with a shingle roof, which is in fair condition and serves the intended purpose. Roofing replacement could be deferred for five years or more

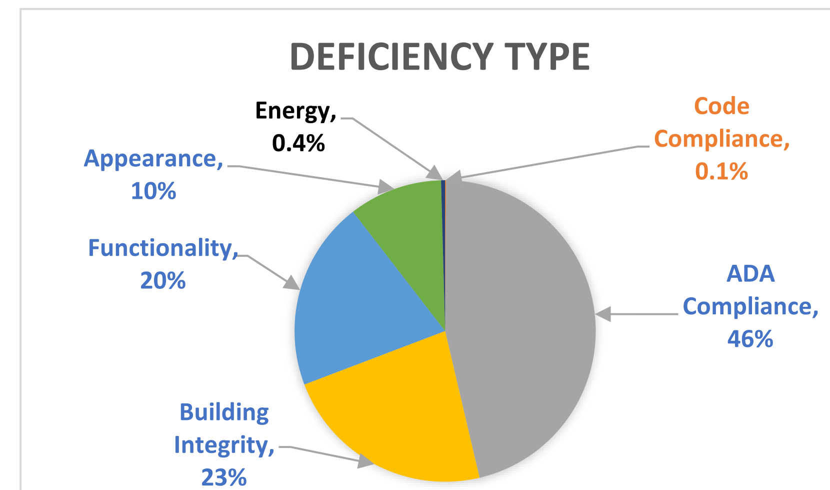
The front entry with its low-slope roof is poorly configured in relation to the adjacent overhangs on either side. The soffits, facia board, and rafter ends are very prone to deterioration due to debris build-up and trapped moisture. This porch should be either removed or replaced with a better design, along with repair to the adjacent overhangs. Gutters and downspouts only occur at the front entry and above the west side door and need replacement.

The HVAC systems for the office are provided by a VRF (variable refrigerant flow) condensing unit matched to 4 air handlers in the space in addition to a single isolated through wall air conditioning unit. All of these items are in good condition suitable for continued use.

The plumbing systems are comprised of a single bathroom and break room. The plumbing systems are in good condition and are suitable for continued usage. However, the building restrooms do not comply with A.D.A. requirements. At the time that any significant renovation occurs with this building, the plumbing systems will need to be brought up to code for A.D.A

The electrical distribution system at the Office appears to be in fair condition. The lighting and lighting control systems are in fair condition but are obsolete. These should be replaced when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$41,625	$0	$0	$41,625
Building Envelope	$0	$29,250	$67,500	$96,750
Structural	$0	$40,500	$0	$40,500
Plumbing	$0	$0	$78,750	$78,750
Electrical	$0	$563	$2,250	$2,813
Total	$41,625	$70,313	$148,500	$260,438



Bonita Springs

Welcome Center

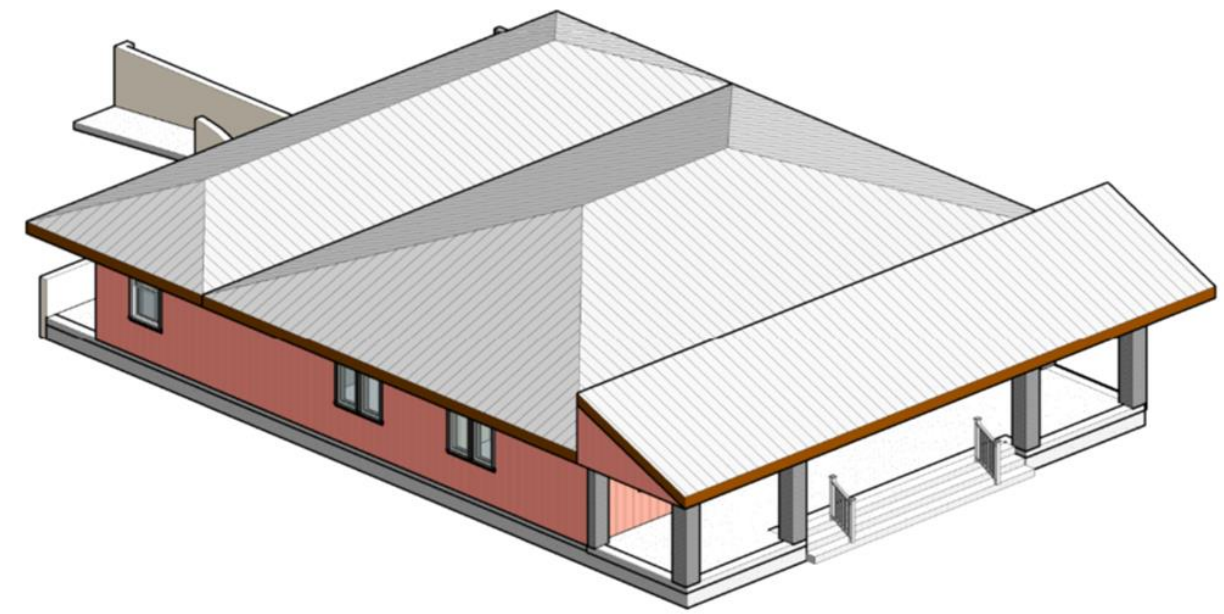
BACKGROUND:

Address: 27180 Old 41 Road, Bonita Springs, FL, 34135

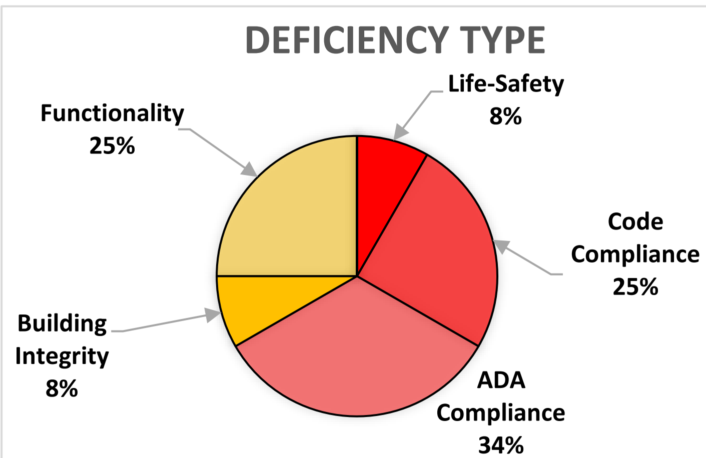
Year Built: 1947

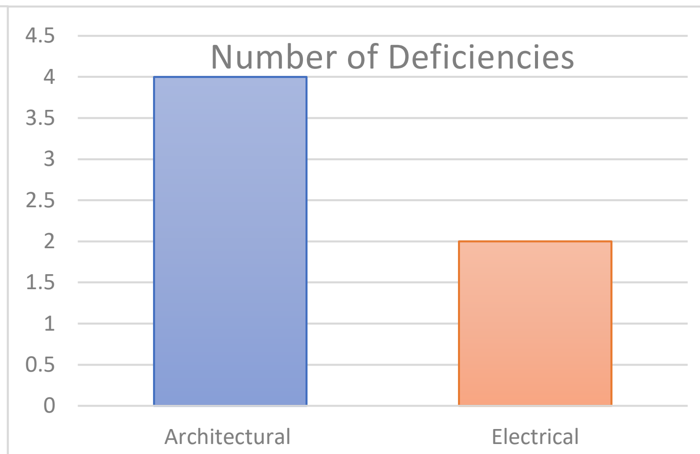
Building Size: 2,252 Sq Ft

Priorities and Schedule:

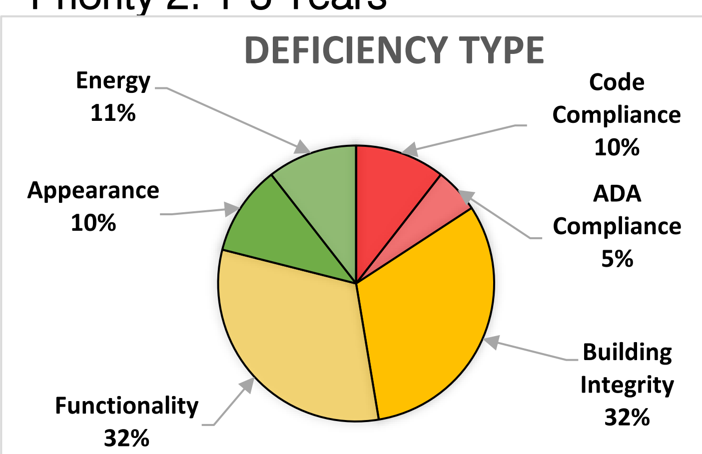


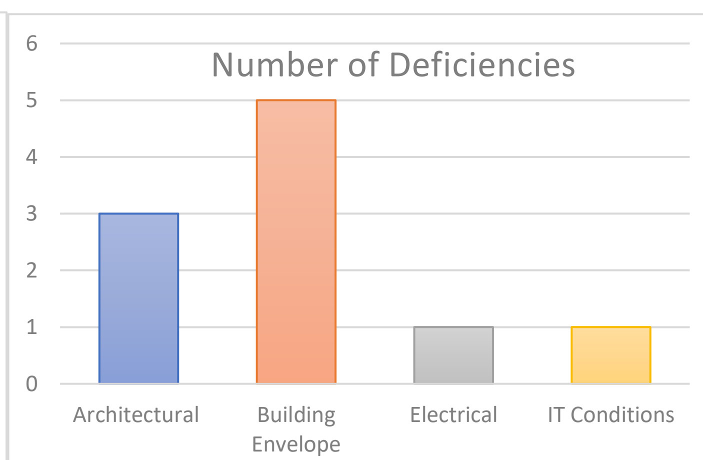
Priority 1: Immediately



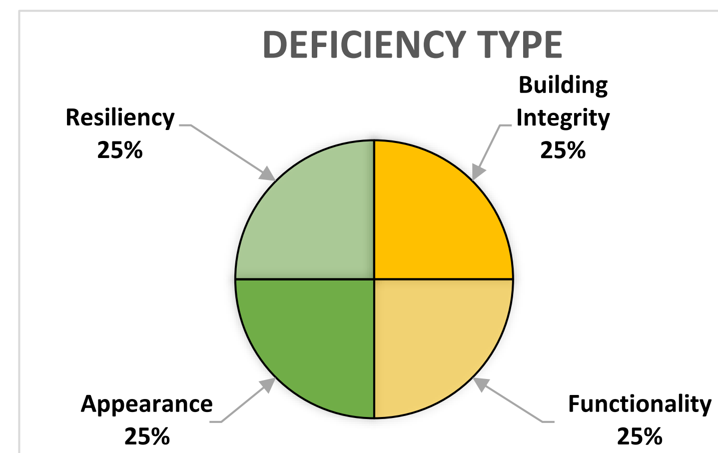


Priority 2: 1-5 Years





Priority 3: Beyond 5 Years



*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 10 – Welcome Center

Originally constructed in 1947, the historic wood framed structure covers 2,252 SF. Flooring wood plank on wood framing is raised above the ground on a concrete block stem wall. Ramped access is cast in place concrete. There is one exterior stair and ramp that leads up to the main entrance. The ramp has proper width, slopes, and handrails associated with it, however, it contains a change in direction where only a slope of 1:48 is allowed. Existing landing exceeds that slope. The stair handrails do not meet accessibility requirements. The stair itself is 20' wide, with vinyl handrails located 3 feet from each side. Handrails are required to be on both sides of the stair as well as have top and bottom extensions with are not provided. The handrails need to be replaced. The back of the building opens up to two ramps. Rear ramps do not meet accessibility requirements as handrails are required on both sides, where only one side is provided. Slopes as constructed are acceptable.

There are two means of egress in the building. The main entrance and back door align with each other and are designated as exit doors. Door hardware is in good condition, opening pressures are acceptable and circulation path is clear. Front door is only 5'-0" wide with a pair of 2-6" door panels. Door panels must be 34" clear to be considered an accessible means of egress. Options for correction include replacing the storefront system with a single door with the proper clearance and a side-lite, or providing a power actuated automatic opener so that both door leaves open simultaneously.

Roofing material is galvanized metal panels with exposed fasteners (commonly called a 5-V crimp) on plywood substrate. The galvanized metal roofing system is near the end of its useful life and has required frequent maintenance. A "cricket" at each roof valley is sloped for the stormwater to drain to both sides and simply sheet off the roof. This approach seems to function okay except for the south side of the main valley where water shoots towards the restroom building and onto the walkway. A retrofit is recommended to eliminate drainage to the south side of the main valley and instead make all the flow go towards the north side.

Several of the wood siding boards need repair and replacement and the walls lack a vapor barrier therefore are prone to condensation within the wall cavities. The entire exterior finish should be painted within the next five years.

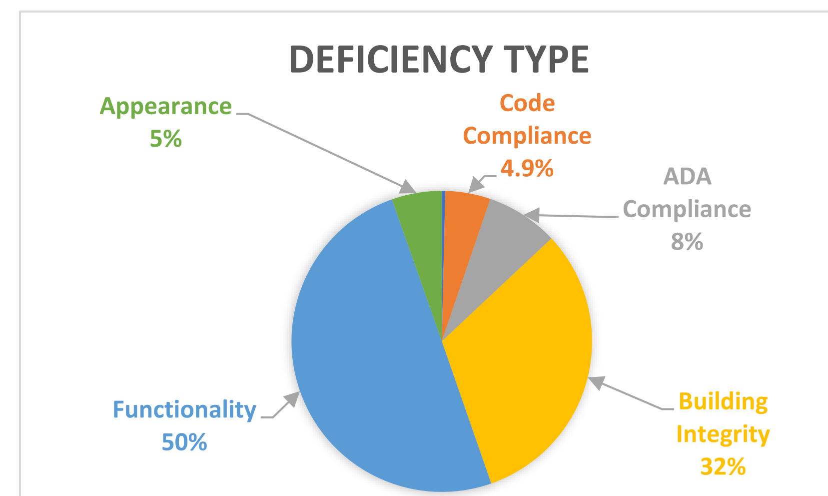
This historic building is understood to be constructed entirely of wood and utilizes unconventional framing techniques that have worked for years at this building. Analysis may show they do not meet current design loads especially to resist forces from an extreme wind event with high uplift. It's understood the subfloor has had problems and termite damage. With the moist conditions and age of this structure problems may continue.

The HVAC systems for the Welcome Center is provided by a wall mounted mini-split and 5 ton Goodman packaged rooftop unit mounted on the ground with ductwork run up the side of the building into the space. The mini-split is in good condition suitable for continued use, but the packaged unit is rusty and needs to be replaced.

The plumbing for the facility is provided by a standalone bathroom that appears in good condition suitable for continued use.

The electrical distribution systems Wonder Gardens' Welcome Center and Maintenance Building are in poor condition. That portion of the distribution system located in the Gardens and in the Barn are in fair condition. The lighting systems and lighting control systems are in fair condition but are obsolete. These should be replaced when possible.

Architectural	$33,525	$75,600	$3,150	$112,275
Building Envelope	$0	$243,000	$0	$243,000
Electrical	$15,750	$56,250	$0	$72,000
IT Conditions	$0	$11,835	$0	$11,835
Total	$49,275	$374,850	$3,150	$427,275



Bonita Springs

Pole Barn

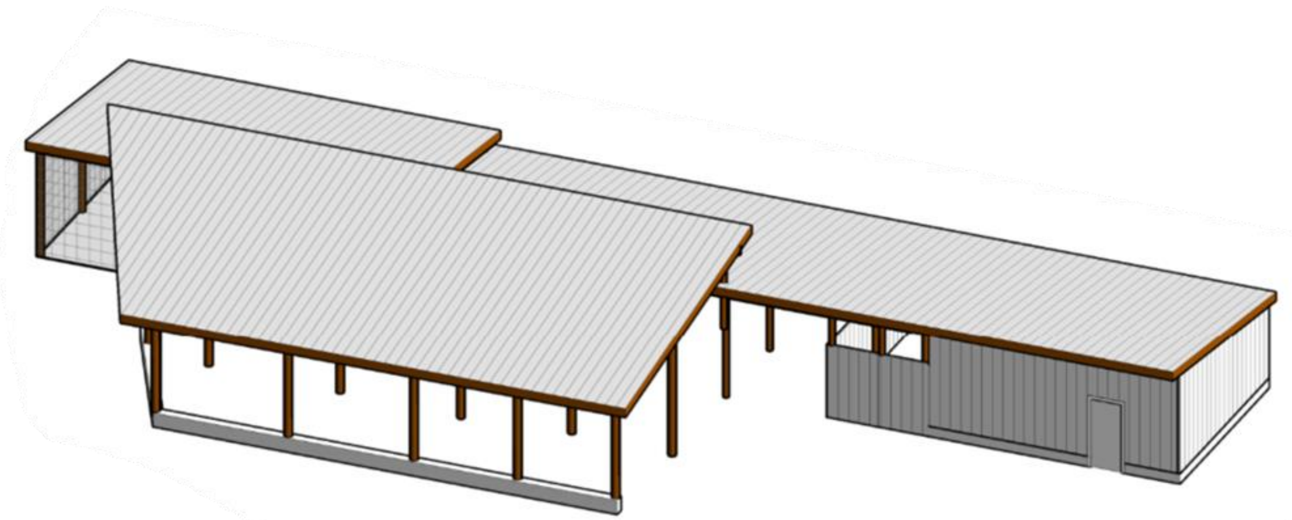
BACKGROUND:

Address: 27180 Old 41 Road, Bonita Springs, FL, 34135

Year Built: 1947

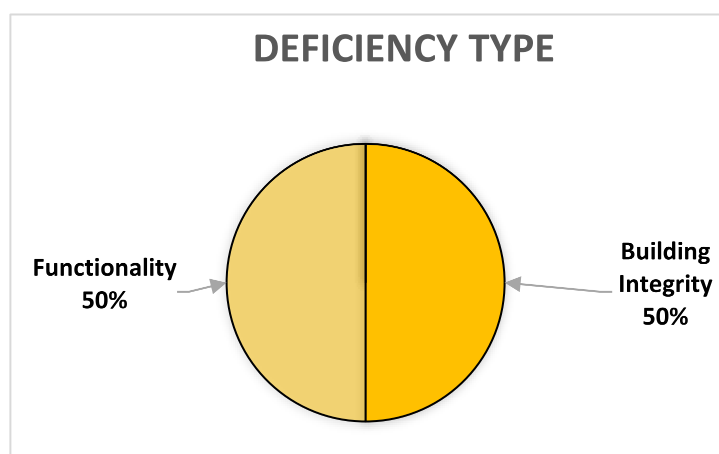
Building Size: 2,860 Sq Ft

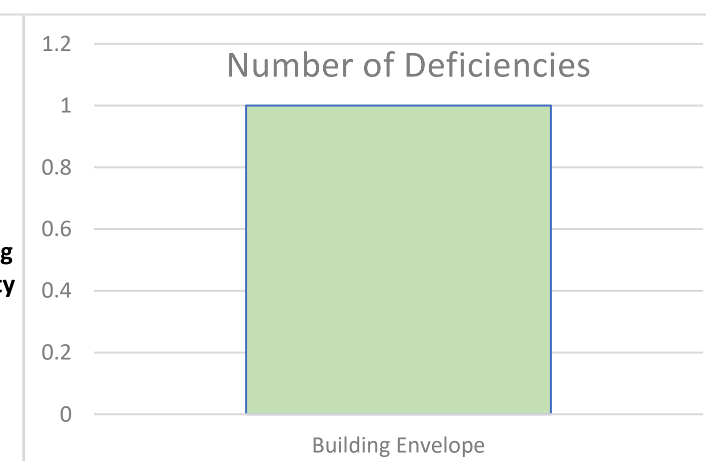
Priorities and Schedule:



Priority 1: Immediately

Priority 2: 1-5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 11 – Pole Barn

The Wonder Gardens Pole Barn is primarily an open-air wood framed structure with and exposed fastener (5-v crip) type roofing system covering approximately 2,860 SF. A small staff break room is enclosed toward the rear with metal wall panels. The building is in generally poor condition with structural issues readily visible. The breakroom is similarly in poor condition, the painted plywood ceiling is splitting from obvious water damage, with parts being patched in the past.

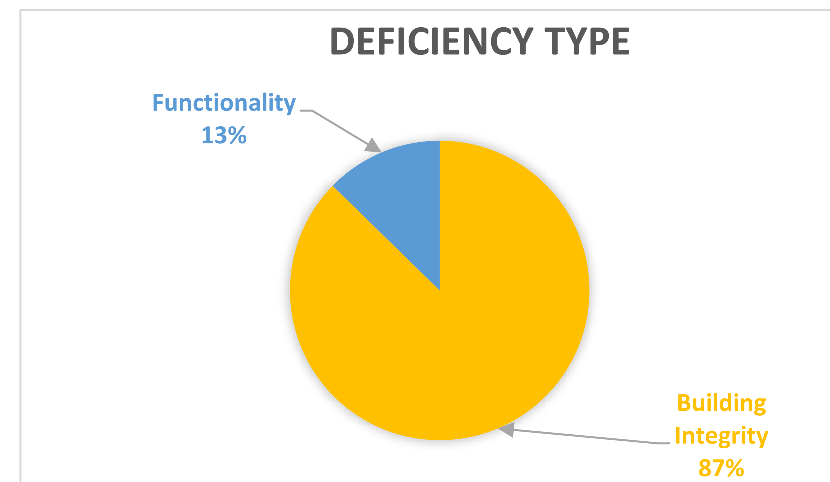
Extra light gage galvanized roof panels are constructed over wood planks that are spaced with a gap between. This is a low-cost system more suitable for an actual barn than a building. The metal roofing has neared the end of its life and should be replaced when the recommended structural repairs are performed. The metal siding along the north side and storage areas is ready for replacement concurrent with the repair to wood framing members.

The historic structure is custom and unique. Multiple wood poles have been embedded in a concrete foundation to form cantilever columns. Along the perimeter the concrete foundation consists of short walls. The base connection at the interior columns is not visible therefore it's unknown if these columns are embedded in a concrete footing or not. Roof beams span each direction to connect the columns and support the roof.

Severely deteriorated timber members were observed at the secondary members forming the walls. The cantilever columns and the roof beams have moderate section loss and texturing that resembles insect damage. Additionally, severe deterioration at the foundation along the west wall was observed. If this building is to remain in service it will require a structural evaluation, and based simply on the observed deteriorated state of this structure the renovation is expected to be extensive.

The electrical service at the barn is a 200 Amp, single phase service which terminates at a 200 Amp, MCB panel. The panel appears to be in fair condition.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Building Envelope	$0	$78,750	$0	$78,750
Structural	$231,750	$0	$0	$231,750
Total	$231,750	$78,750	$0	$310,500



Bonita Springs

Tea House

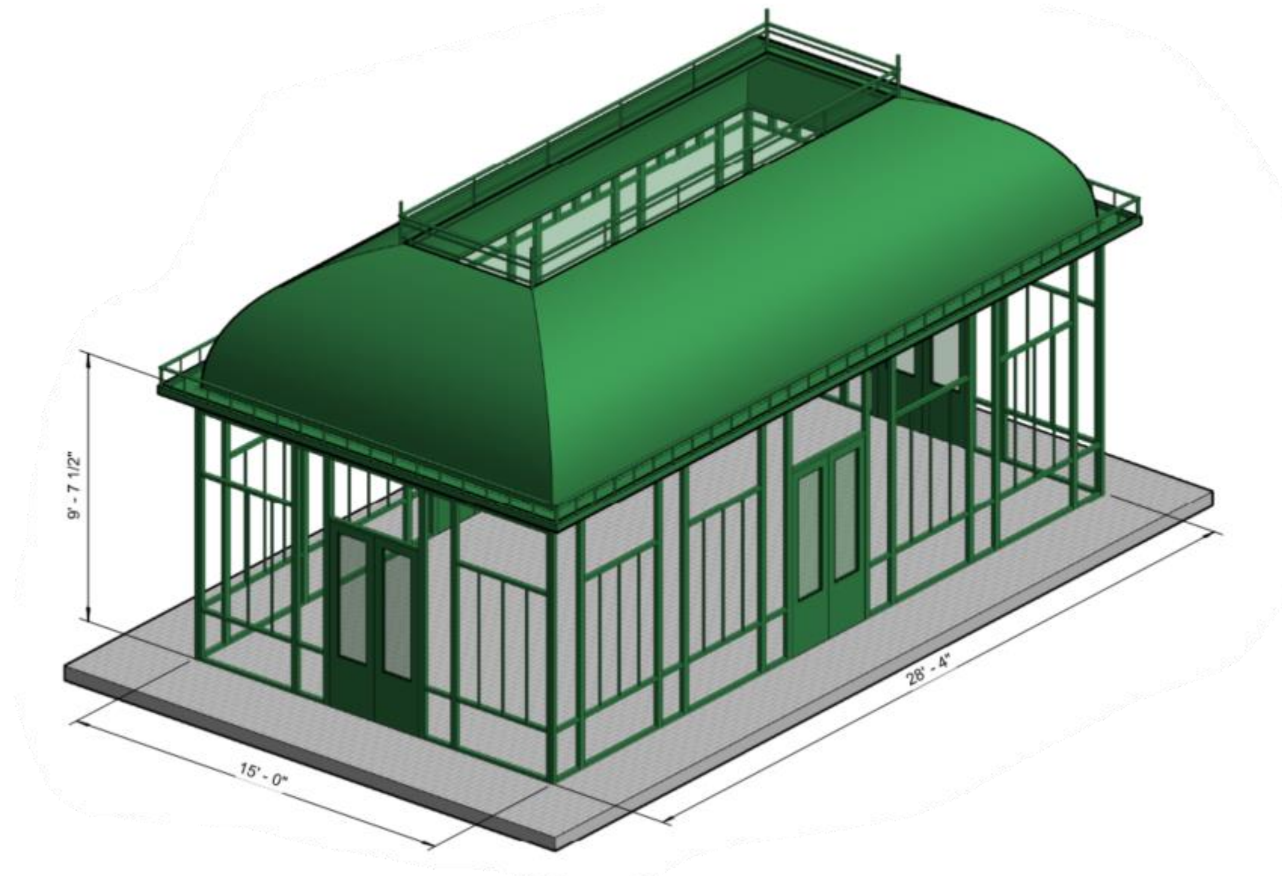
BACKGROUND:

Address: 27180 Old 41 Road, Bonita Springs, FL, 34135

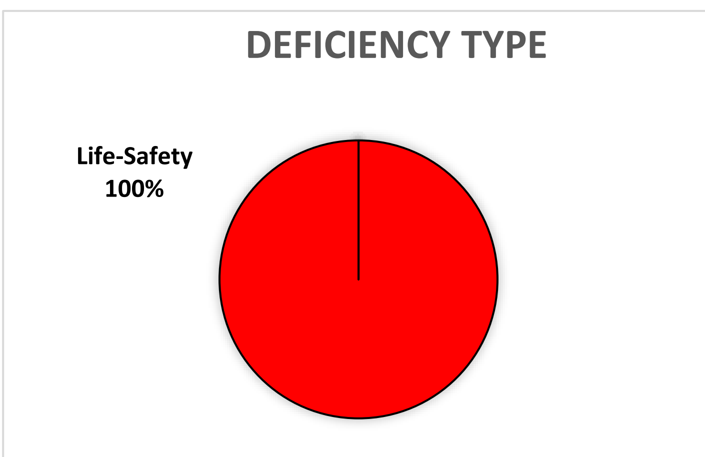
Year Built: -

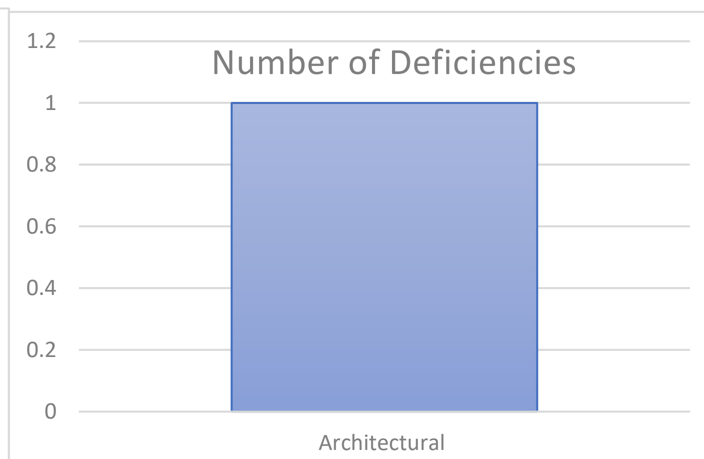
Building Size: 502 Sq Ft

Priorities and Schedule:



Priority 1: Immediately





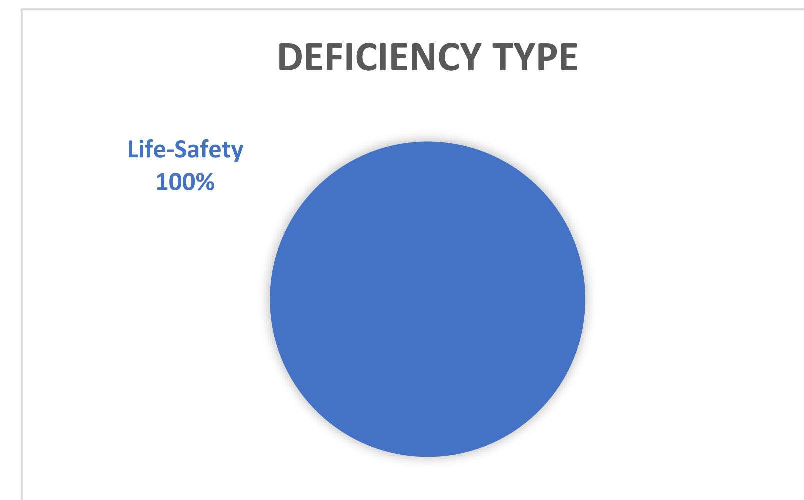
*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 12 – Tea House

The Wonder Gardens Tea House is a pre-fabricated steel frame structure of undetermined age covering 502 SF. The building is in generally good condition. It has four exit doors, one on each side, with two being fixed that do not lead to walkways. With no integral floor system, it utilizes the same concrete pavers as the adjacent walkway system. Decorative metalwork and large expanses of glazing adorn the four walls, all in good condition. Building has no plumbing services and air conditioning is provided via a mini split DX system above one of the doors. Electrical systems are all surface mounted retrofits.

Two of the four doors that serve for entry and egress purposes. The western door has a grade change at the threshold that exceeds ADA tolerances. Pavers should be lifted and reset. Exist sign are not self illuminating as required by code.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$1,125	$0.00	$0.00	$1,125
Total	$1,125	$0.00	$0.00	$1,125



Bonita Springs

Restaurant

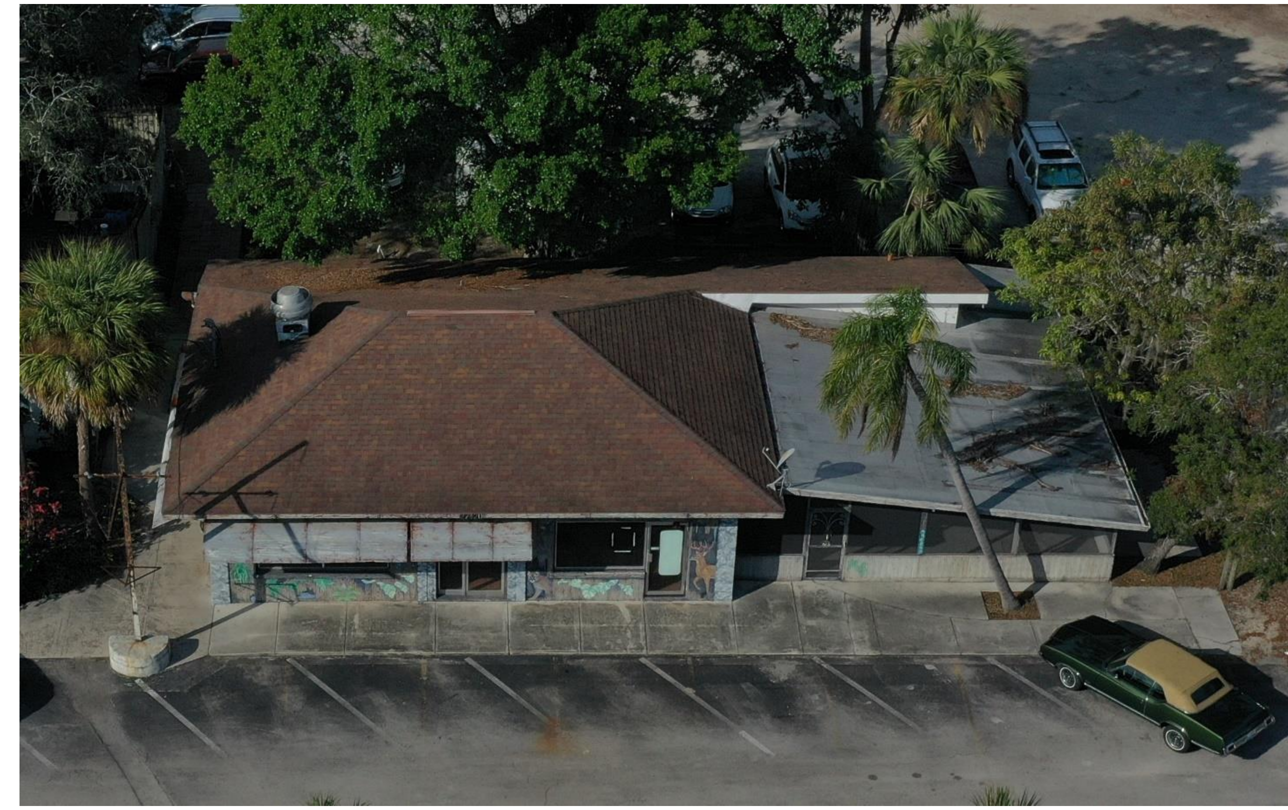
BACKGROUND:

Address: 27180 Old 41 Road, Bonita Springs, FL, 34135

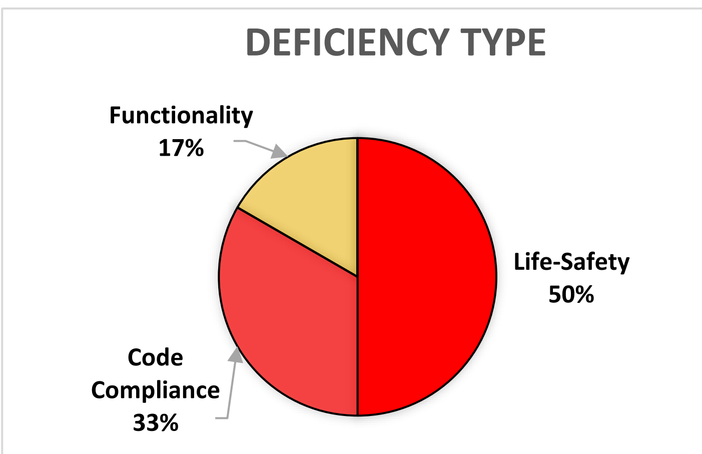
Year Built: 1946

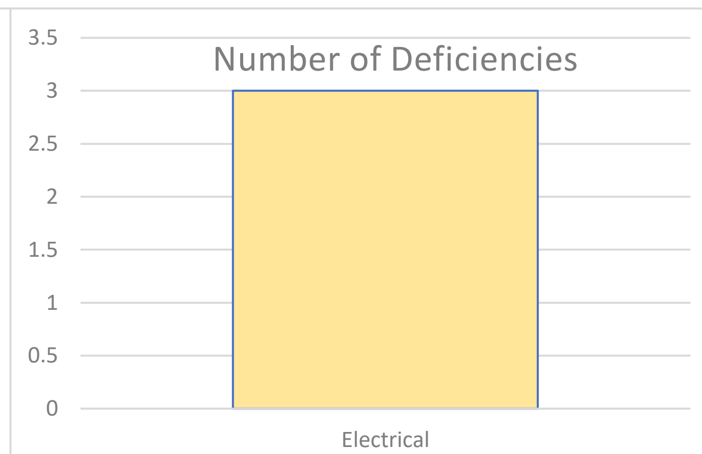
Building Size: 2,625 Sq Ft

Priorities and Schedule:



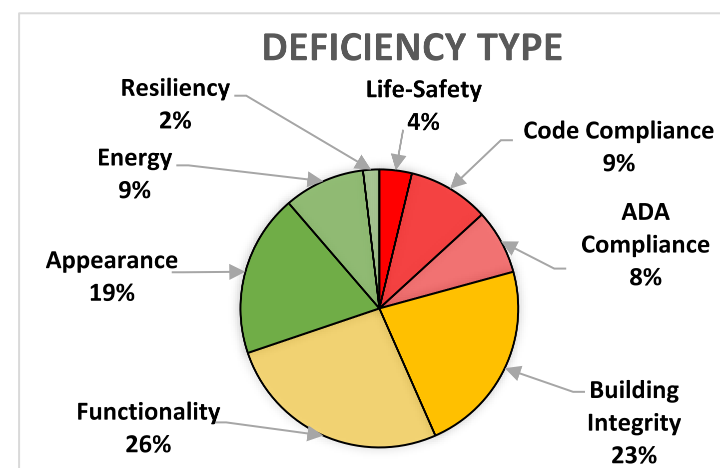
Priority 1: Immediately

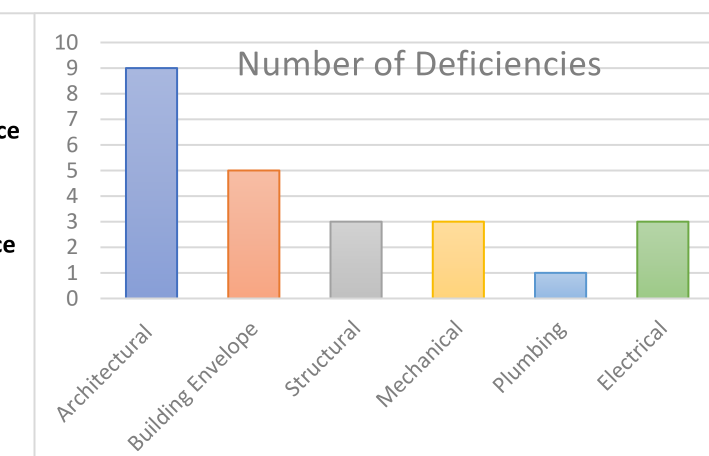




Priority 2: 1-5 Years

Priority 3: Beyond 5 Years





*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Building No. 13 – Restaurant

The Wonder Gardens Restaurant is in very poor condition. The original historic structure covers 1,120 SF housing the dining room and small kitchen area. A later addition added 670 SF of restrooms, kitchen and custodial services. An aluminum screened porch, with solid roof panels, covers and additional 835 SF of outdoor dining with a small performance platform. All furniture and most kitchen equipment items had been removed at the time of the visit. The interior wood doors had swollen and were extremely difficult to open.

Numerous exterior wall openings have had their original fenestrations removed and replaced with other building materials. Patches of this nature will increase air and humidity infiltration leading to unhealthy interior air quality and increased energy bills. At the time of visit the general building's appearance was abandoned and unkept.

There are no exterior ramps or stairs that lead up to the building. However, all door thresholds include a height change greater than allowed by ADA. The front door is the closest and may just require a ramp extension threshold. All other doors have 2" to 6" steps. Only the main entrance has proper signage as a means of egress. Limitations of door hardware and floor height changes limit the building occupancy to 49 in its current condition. Outdoor dining needs exit signs added.

The restrooms are significantly undersized and would require major structural modifications to bring them into ADA compliance. Steps up and into the restrooms would also need to be removed and/or ramped. Plumbing fixtures and finishes should be replaced before opening facilities to the public. A more cost-effective option may be to build a new restroom facility adjacent to the existing building.

The shingle roofing over the original building and the west side addition is in satisfactory condition with a minimum of 5 years life expectancy. Roofing over the porch is in poor condition. The screened porch roof system appears flimsy and under capacity. The span nearest the original building was hung off the eave rather than supported by a beam and columns. The connection to the eave was not visible. The soffits, facia and paint are in poor condition, especially along the west side building addition.

The original building consists of a custom-built wood truss system supported on masonry perimeter walls. The trusses of this historic building remain in fair to good condition as seen in the photo. The attic space is uninsulated. A false ceiling structure appears to have been connected to and hung from the structural ceiling. For the building to be occupied the false ceiling should first be removed and the structural ceiling should be evaluated and repaired as needed. The wood roof framing of west side addition appeared to be in satisfactory condition as observed from above the ceiling.

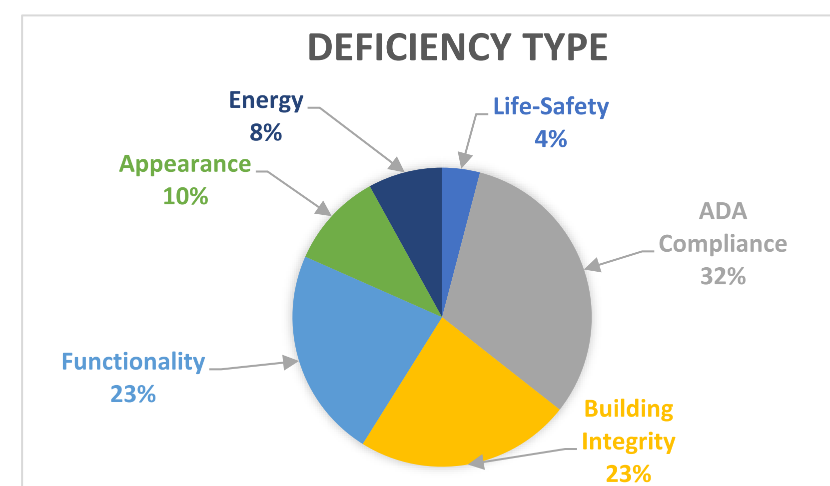
The masonry walls forming the west-side addition are in bad shape. The quality of the original construction was poorly done. A repair would involve most of the wall to be removed and replaced, however the foundation is likely poorly constructed as well. If the west side addition of this building was to be retained a complete structural removal and replacement would be less costly than a rehabilitation.

The HVAC systems for the Restaurant include two through the wall window type air conditioners, a 2.5 ton Bard wall mounted air conditioner and a 5 ton packaged rooftop unit installed on the ground with ductwork run through the building exterior wall into the space. These units are in good condition suitable for continued use. The building has a kitchen hood without makeup air and an exhaust fan on a sloped roof that requires a flat working surface and guard rails for personnel protection for service contractors per code. This kitchen hood and exhaust system is likely not suitable for continued use as kitchen hoods are designed for exhaust and makeup air based on the exact cooking equipment intended to be installed underneath them.

The plumbing systems for the building have been almost completely removed from the building with the exception of a few plumbing fixtures and the building will need a completely new floorplan arrangement to comply with current codes for A.D.A. bathrooms.

The electrical distribution system at the Restaurant appears to be in good condition. The lighting system and lighting control systems are in fair condition but are obsolete. These should be replaced when possible.

Alternative 1 Building Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Architectural	$0	$0	$245,475	$245,475
Building Envelope	$0	$0	$139,500	$139,500
Structural	$0	$0	$301,500	$301,500
Mechanical	$0	$0	$315,000	$315,000
Plumbing	$0	$0	$168,750	$168,750
Electrical	$7,875	$0	$7,875	$15,750
IT Conditions	$0	$12,240	$0	$12,240
Total	$7,875	$12,240	$1,178,100	$1,198,215

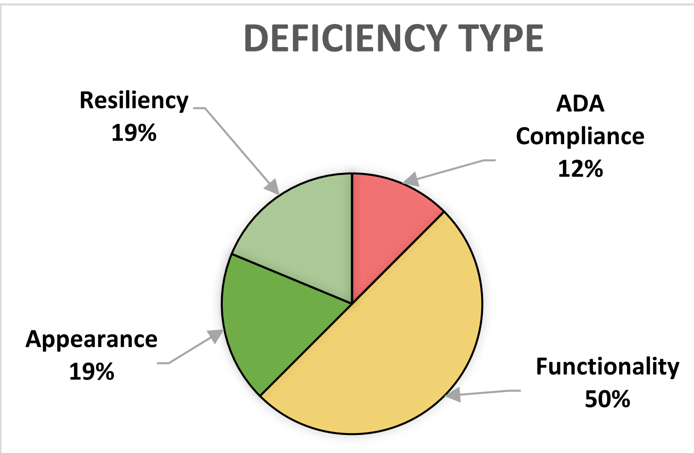


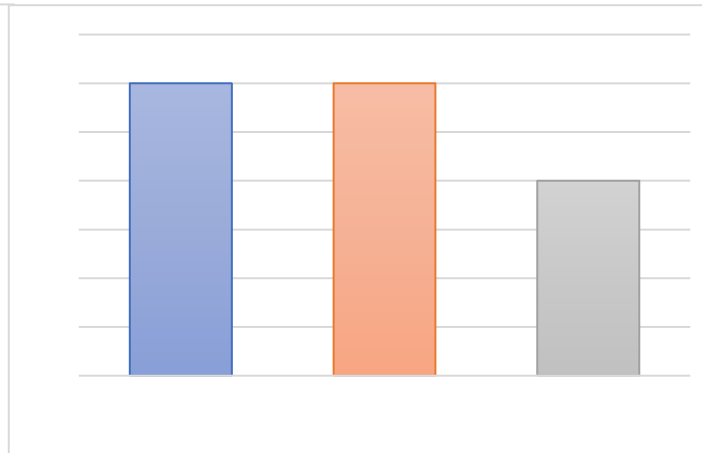
Bonita Springs

Recreation Center, Old Library & Pool House - Site

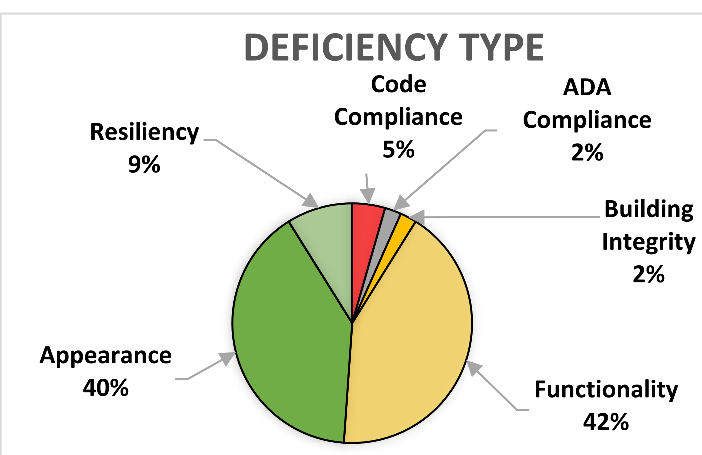
Priorities and Schedule:

Priority 1: Immediately



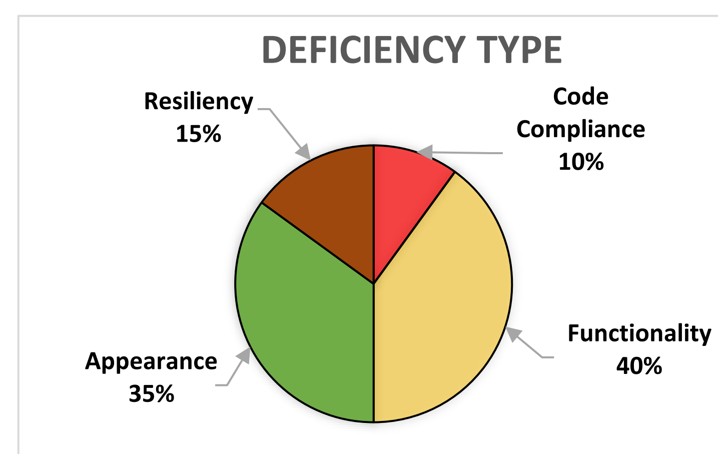


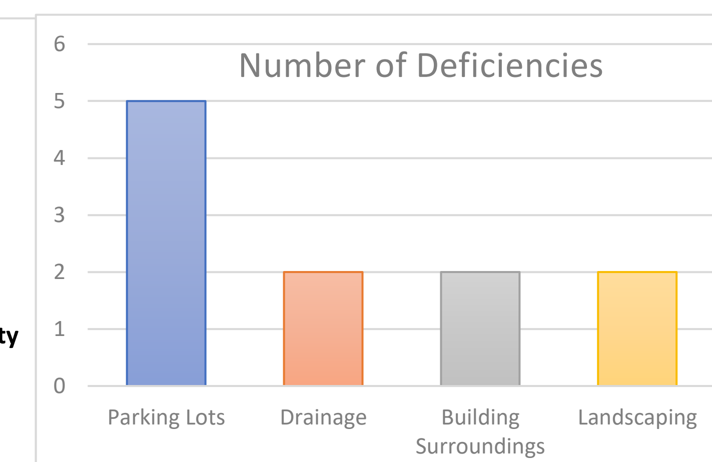
Priority 2: 1-5 Years



*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Priority 3: Beyond 5 Years





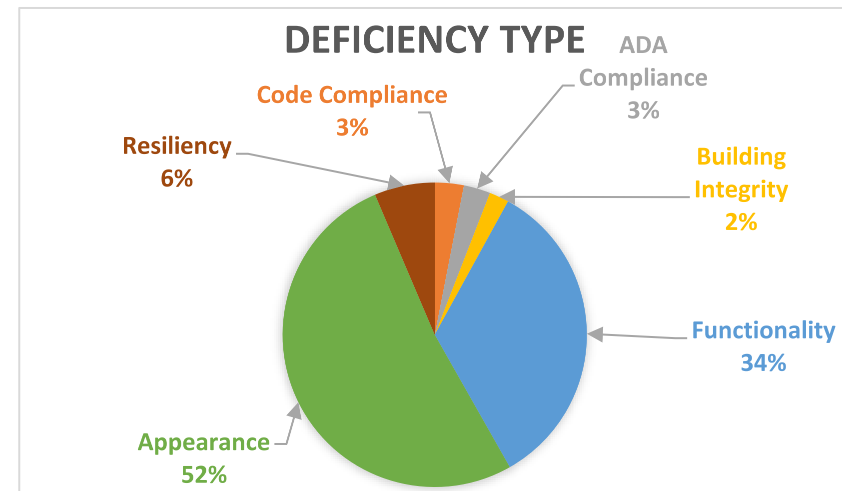
Recreation Center, Old Library & Pool House - Site

The Recreation Center presented some pavement damage at the parking lots due to regular wear and tear, tree root damage, and ponding of storm water. In this site several drains were observed to have been clogged and in need of maintenance to avoid flooding and further pavement damage. Several curbs were missing throughout the site and some islands need to be modified to comply with landscaping codes. On the walkways to the buildings as well as in the back of both rec buildings cracks and several raised concrete pads were observed causing tripping hazards or affecting the functionality of some doors at the back.

For the Old Library the condition of the parking lot is fair, there are several places where the asphalt needs to be repaired either because of cracking on the pavement or ponding of storm water. There were also some other small deficiencies found, such as a destabilized light pole, two unintelligible signs, 3 damaged bollards, and 2 missing handicap signs. The drainage on site consists of overland sheet flow to grassed detention areas. Although this system was observed, it appears to be insufficient, since some of these detention areas had no outlet causing the water to pond in other places such as the pavement on the parking lot. In some other instances, it was also observed that the slope of the asphalt changed with the years and is now leading the water toward the building instead of away from it. The vegetation surrounding the building has not been maintained causing it to grow out of control and in some cases affecting the functionality of some components of the building, such as blocking the delivery entrance, and the gated utility area.

On the Pool House some pavement issues were observed on the pavement at the parking lots due to tree root damage but the pavement here is overall in good condition. Some of the curbs were also missing in this site and one more accessible parking spot needs to be added to comply with ADA requirements. On the building surroundings it was possible to observe a possible septic tank on the grass area that would need to be removed or confirm that its removal was done correctly. Some pavement damage was also observed on the west side of the building where the lack of gutters has caused the pavement to deteriorate with time.

Parking Lots	$17,550	$220,725	$140,175	$378,450
Drainage	$17,325	$31,950	$11,250	$60,525
Building Surroundings	$25,875	$43,875	$30,375	$100,125
Landscaping	$0	$0	$675	$675
Total	$60,750	$296,550	$181,800	$539,100

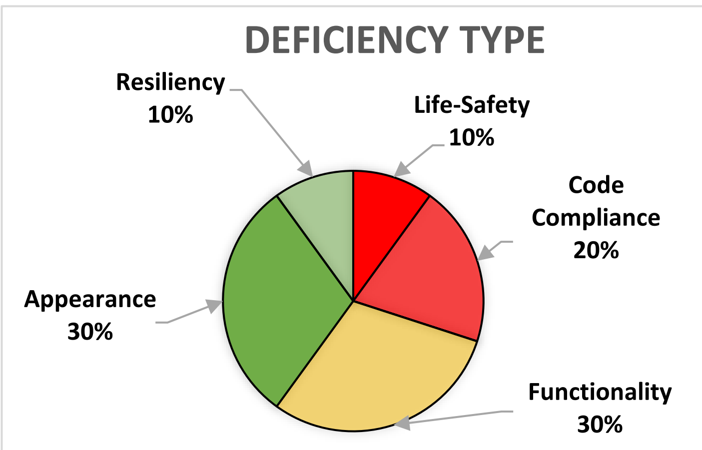


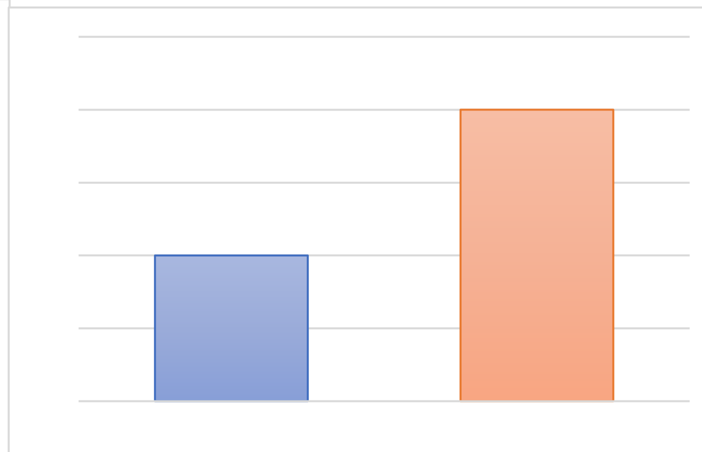
Bonita Springs

Liles Hotel & Sheriff's Substation- Site

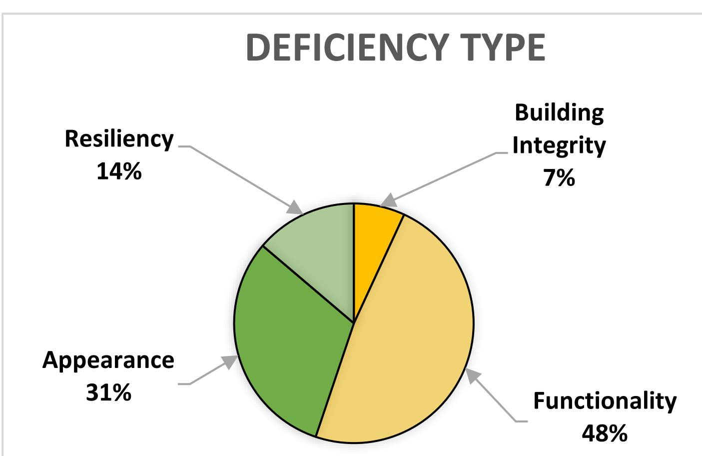
Priorities and Schedule:

Priority 1: Immediately

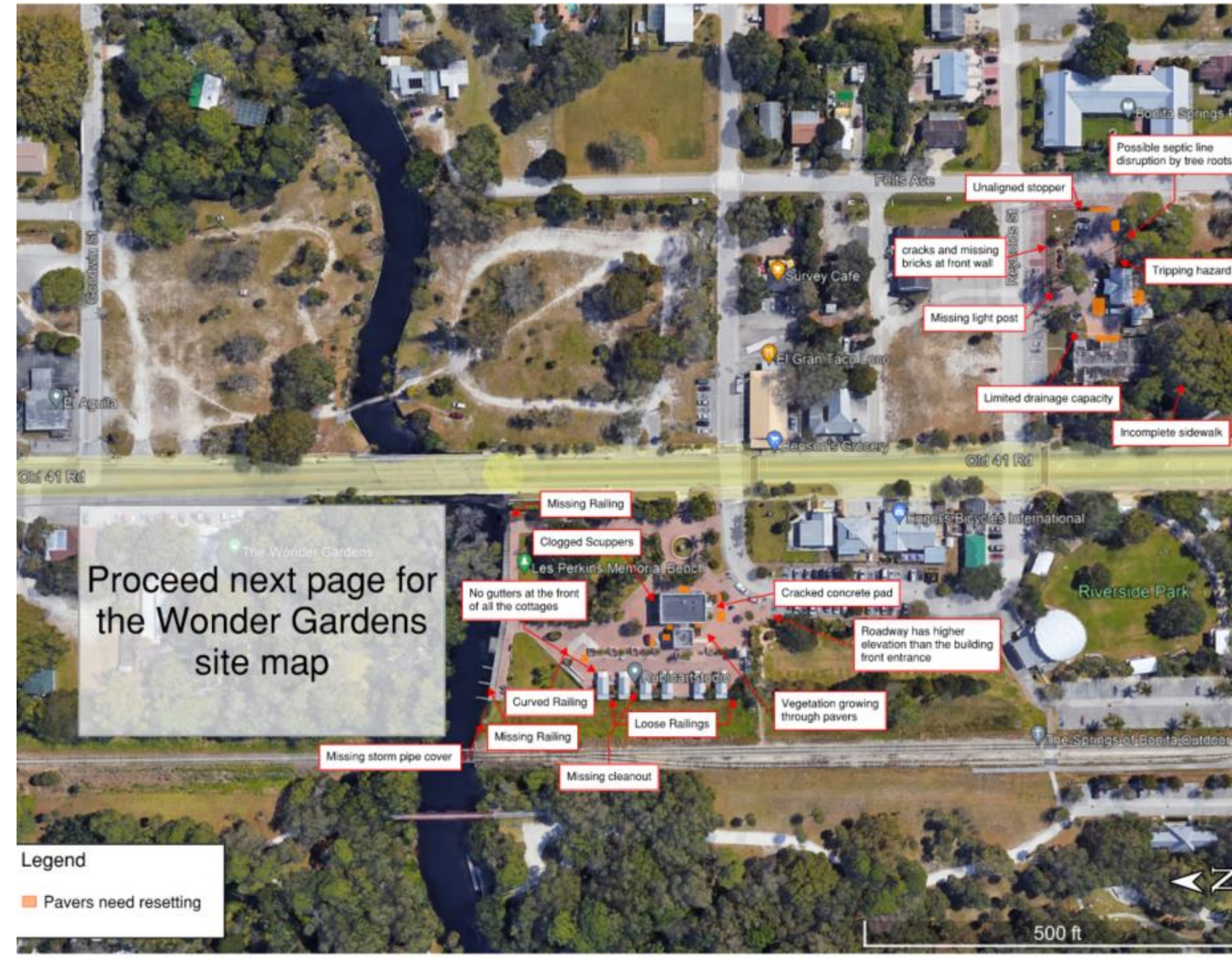




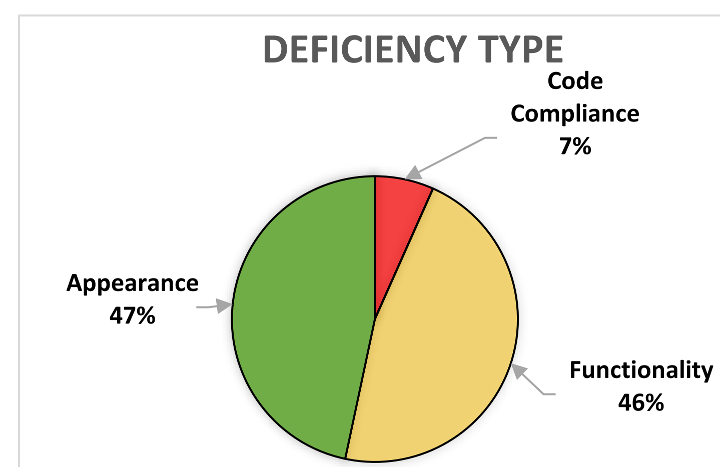
Priority 2: 1-5 Years

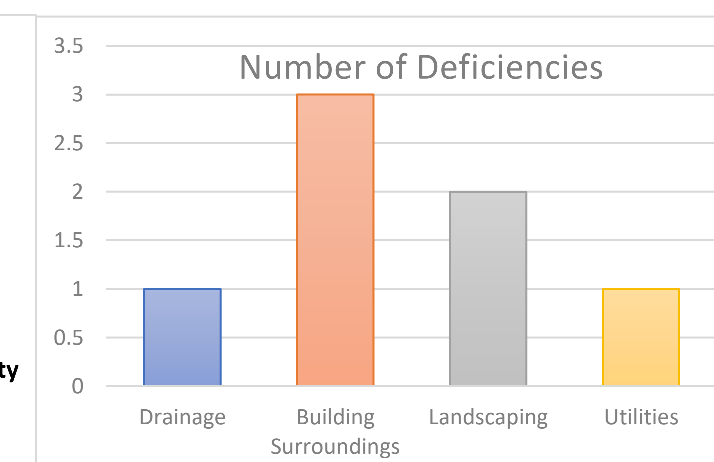


*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.



Priority 3: Beyond 5 Years



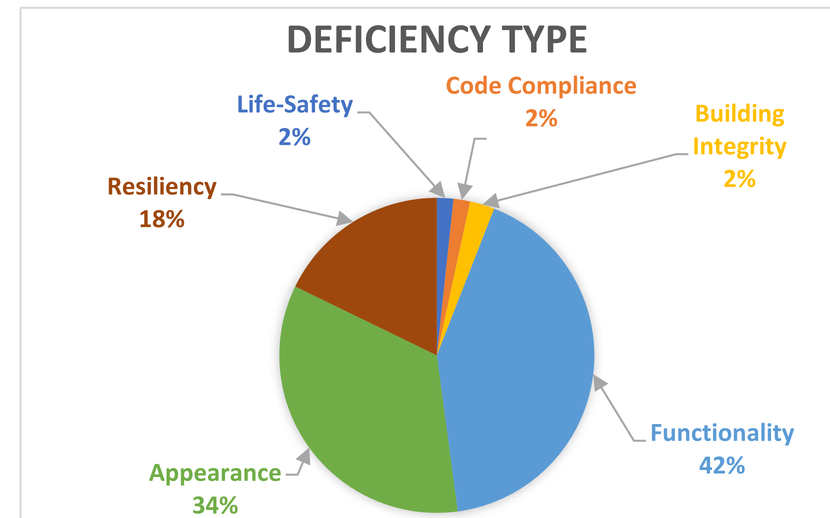


Liles Hotel & Sheriff's Substation - Site

The Liles hotel site presented several drainage issues, the roadway appeared to have higher elevation than the building causing the water to move toward the building instead of away from it. Not enough drains were observed throughout the site and the scuppers on the building seemed to be clogged but since they go underground the cause for this blockage is not known. Apart from this, the artist's cottages don't have gutters at the front of the building causing damage to the front of these buildings. Some other deficiencies were also observed such as missing railings at the dock, loose railings at the artist's cottages and a curved railing at the northern stairs of the site. Some of the pavers were also observed to have issues and would need to be resettled and replaced.

The sheriff's substation site was observed to be in overall fair condition as numerous pavers have to be reset and replaced in different locations throughout the site. The low wall at the front seems to be in bad condition with numerous cracks or missing bricks, adjacent to the same wall one of the light posts was missing and the other one seemed to be missing the grout in between the bricks. An incomplete sidewalk was observed on the west side of the site and a possible sewer lateral disruption by tree roots was observed on the east side of the property.

Parking Lots	$0	$5,625	$675	$6,300
Drainage	$0	$36,000	$1,125	$37,125
Building Surroundings	$7,875	$42,750	$38,700	$89,325
Landscaping	$0	$32,175	$3,938	$36,113
Utilities	$0	$12,375	$1,125	$13,500
Total	$7,875	$128,925	$45,563	$182,363

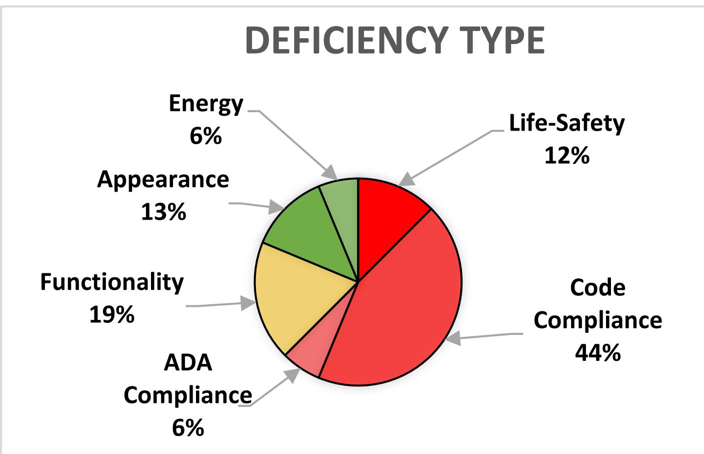


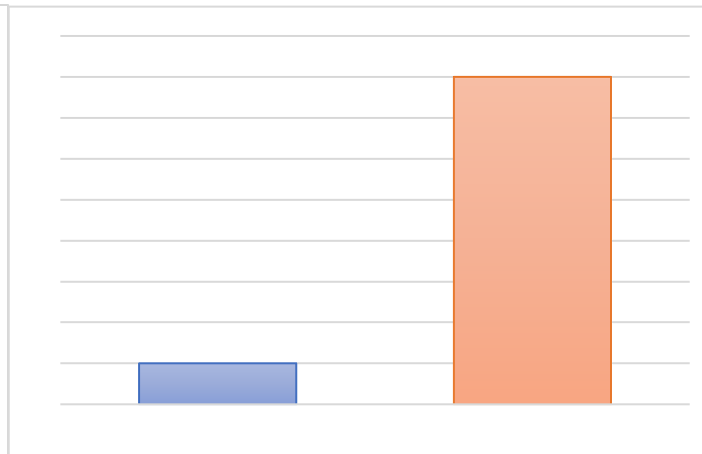
Bonita Springs

Wonder Gardens- Site

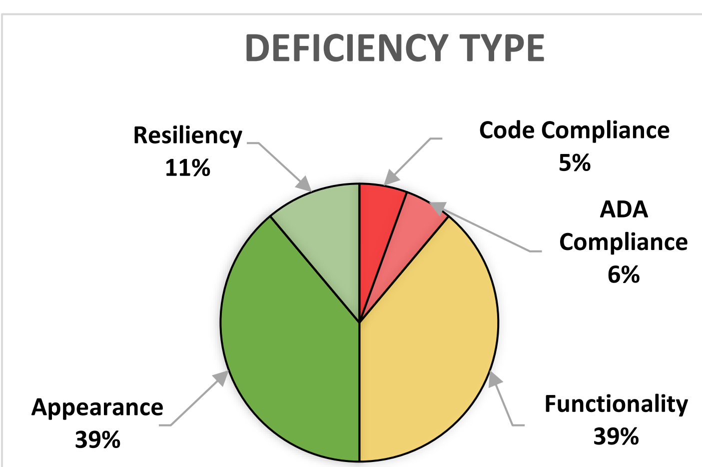
Priorities and Schedule:

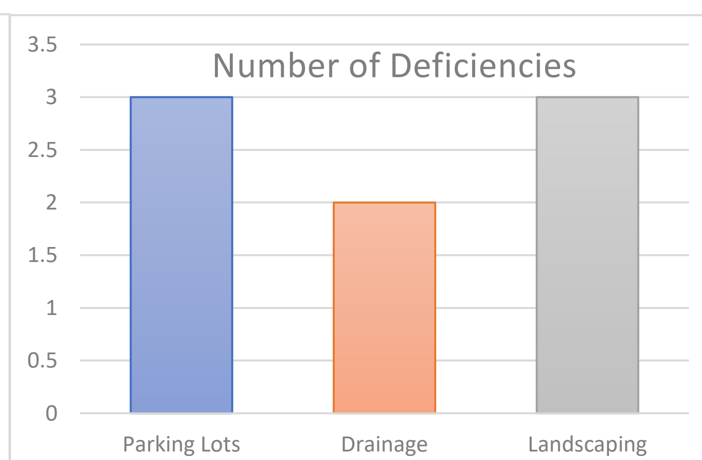
Priority 1: Immediately

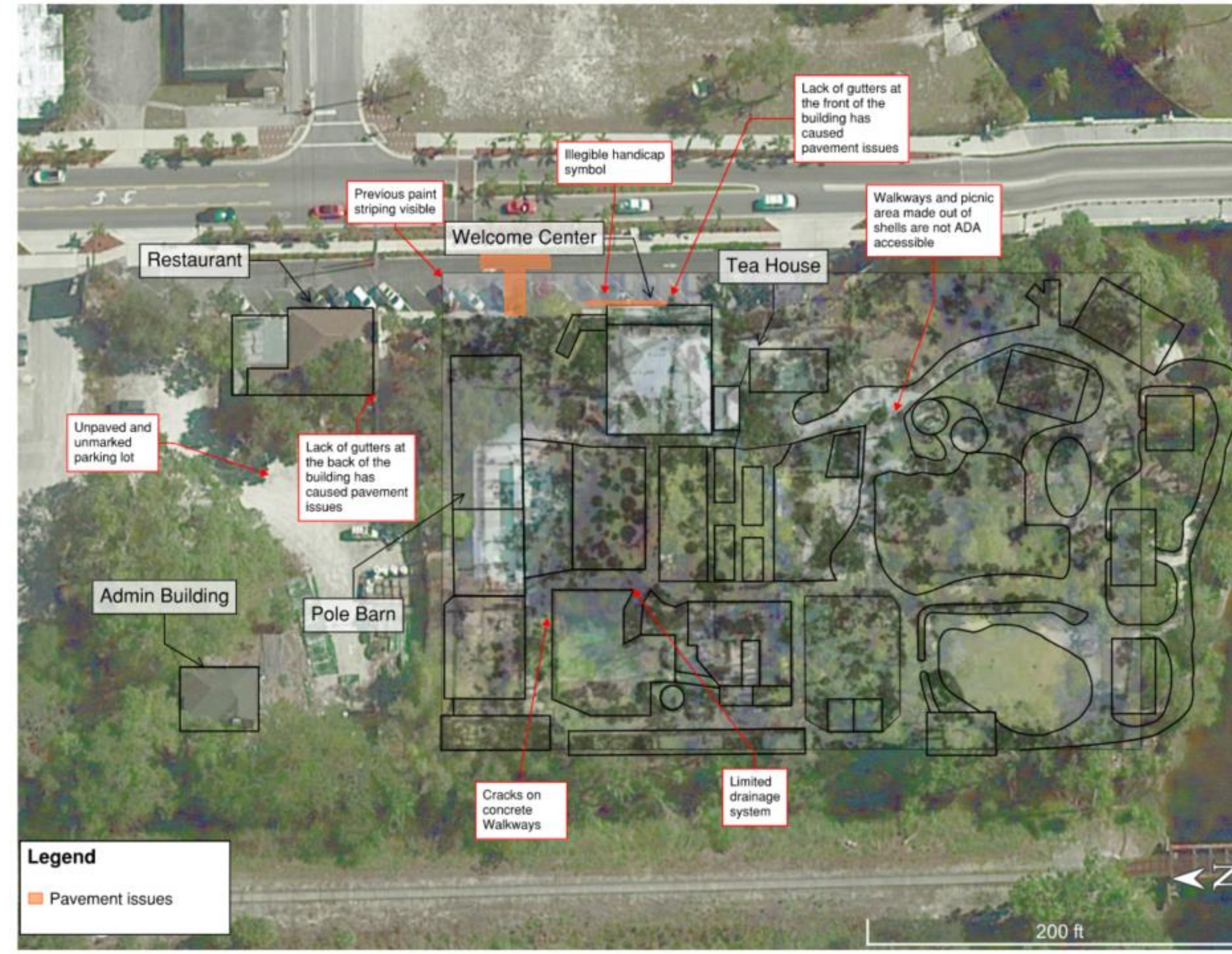




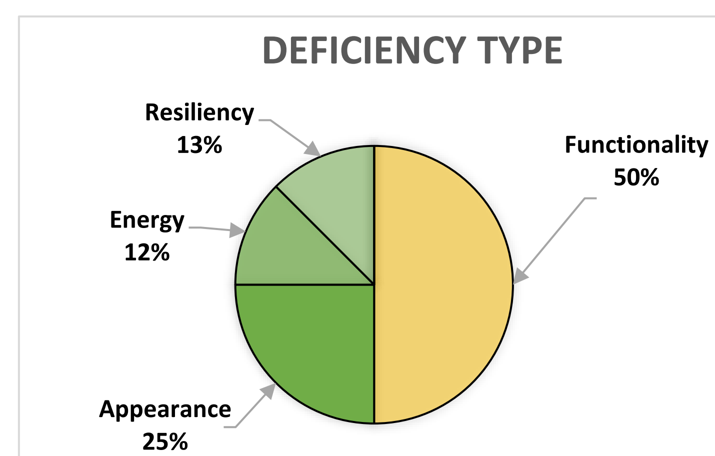
Priority 2: 1-5 Years







Priority 3: Beyond 5 Years

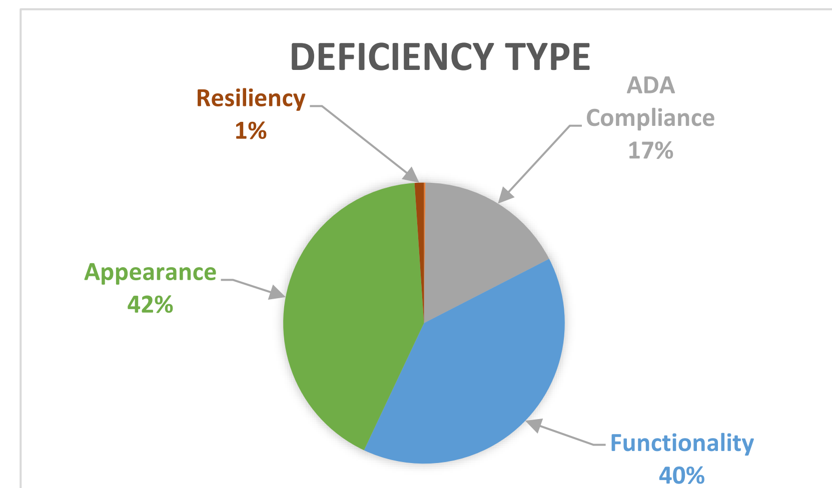


*For a more detailed description of each deficiency, refer to Exhibit B- Deficiency Tables.

Wonder Gardens - Site

The wonder gardens, a botanical garden with numerous wildlife enclosures, houses over 300 rescued, rehabilitated and non-releasable birds and reptiles, that although it appears to be in good overall condition and having regular maintenance; it was possible to observe some deficiencies during the site visit. There are some pavement issues at the parking lot due to some uneven patches, On this parking lot it was also possible to observe the previous paint striping overlapping with the new paint striping causing some confusion. At the back of the restaurant building there's a unpaved/unmarked parking lot that could be modified for a more efficient use. Inside the gardens numerous walkways as well as the picnic area were observed to not comply with ADA standards since they were unpaved and made out of shells. The walkways that were paved also presented some cracking and would need to be repaired. Several drainage issues were observed, and upgrading the drainage system to include more drains and revamping the path for the water to reach the drains should be considered.

Alternative 1 Site Repairs				
Category	Priority 1	Priority 2	Priority 3	Total
Parking Lots	$0	$5,400	$162,788	$168,188
Drainage	$0	$7,695	$0	$7,695
Landscaping	$40,500	$22,725	$0	$63,225
Electrical	$39,375	$0	$5,625	$45,000
Total	$40,500	$35,820	$162,788	$239,108



City Council Chambers
9101 Bonita Beach Road
Bonita Springs, Florida 34135

CITY COUNCIL
MEETING MINUTES
June 21, 2023
9:00 a.m.

1. **Call to Order**

   Mayor Rick Steinmeyer called the meeting to order at 9 a.m.

2. **Invocation**

   Rev. Brad Rogers from First Presbyterian Church

3. **Pledge of Allegiance**

   Mayor Steinmeyer led the Pledge of Allegiance

4. **Roll Call**

   The Clerk called the roll:

   Present: 7 *Mayor Steinmeyer, Council Member Bogacz, Council Member Purdon, Council Member Carr, Council Member Corrie, Council Member Fullick, Deputy Mayor Forbes*
   Absent: 0

5. **Approval of Agenda**

   Mayor Steinmeyer asked if there were objections to moving up the presentation under agenda item 9b, to immediately follow Public Comment, in consideration of the many members the Community Policing Unit present in council chambers. There were no objections.

6. **Mayor's Welcome**

   Mayor Steinmeyer welcomed attendees and thanked them for their interest in city government.

7. **Public Comment on Agenda Items**

   Michael Robinson, Chairman of the Outreach Advisory Committee, spoke in favor of the approval of agenda item 10D, the selection of AdVenture SWFL to host the Fiesta Bonita event.

8. **Zoning and Land Use Items:**

A. (First Reading and Public Hearing) A zoning ordinance for a variance from LDC Section 4-2399(c)(2), which requires a setback of 5 feet, to allow a setback of 3.1 feet along the northern side property line for a cantilevered structure on a residential property in Bonita Springs; and providing for an effective date. (Green Sheet No. 23-06-137)

The Clerk read the Ordinance title into the record. Mayor Steinmeyer motioned to move to second reading; Council Member Carr seconded. Mayor Steinmeyer asked the Clerk to call the roll. The motion carried unanimously.

9. **Proclamations and Presentations:**

A. Presentation on Emergency Preparedness, introduction of partner agencies, and annual distribution of the City's adopted Emergency Operations Plan. (Green Sheet No. 23-06-130)

Chris Campbell of the Neighborhood Services Department presented an overview of the City's adopted Emergency Operation Plan and an update on preparedness for the 2023 hurricane season. Presentations were also provided by the following partner agency representatives: Allen Perry, Bonita Springs Utilities; Benjamin Abes, Lee County Public Safety; Gregory DeWitt, Bonita Springs Fire Control & Rescue District; and Lt. Jeffery Dektas, Lee County Sheriff's Office.

B. Presentation and update by the Lee County Sheriff's Office Community Policing Unit. (Green Sheet No. 23-06-142)

(Presentation held immediately after Public Comment) Lt. Jeffery Dektas was presented with a Certificate of Recognition for his years of service to the Bonita Springs community. Council Member Purdon read the certificate aloud and council members wished Lt. Dektas happiness in his retirement.

Lt. Dektas presented an update on the Bonita Springs Community Policing Unit.

10. **Consent Agenda:**

Council Member Carr motioned to approve the consent agenda; Council Member Purdon seconded. The motion carried unanimously.

A. Approval of the June 7, 2023 City Council Meeting Minutes

B. Confirm and ratify Resolutions Extending Local State of Emergency due to Hurricane Ian. (Green Sheet No. 23-06-132)

C. Adopt a Resolution accepting the resignation of a member of the Local Planning Agency. (Green Sheet No. 23-06-128)

D. Review and approve AdVenture SWFL of Bonita Springs' proposal for RFP #23-06 for the production and management of the Fiesta Bonita event at Riverside Park on Saturday, September 16, 2023, and September 14, 2024, from 2:00 pm to 8:00 pm. (Green Sheet No. 23-06-129)

E. Approve design build contract with Wright Construction Group in the amount of $1,667,443.33, for the Forrester Drive Drainage Improvement Project. (Green Sheet No. 23-06-131)

F. Adopt resolution approving the top-ranked recommendation from the Art in Public Places Board for tenancy of Artist Cottage #3 and authorize City Manager to execute a lease for a term of one year. (Green Sheet No. 23-06-133)

G. Approve purchase agreement amendment #1 for the Voluntary Home Buyout Program extending the agreement expiration date from June 28, 2023 to August 25, 2023. (Green Sheet No. 23-06-134)

H. Approve Resolution and Change Order No. 1 for FEMA Public Assistance Grant Program Services related to Hurricane Ian reimbursement. (Green Sheet No. 23-06-136)

I. Approve Resolution for budget transfer of Land Acquired for Stormwater Purposes funding. (Green Sheet No. 23-06-139)

J. Approve contract amendment #3 between the City and the Florida Department of Economic Opportunity (FDEO) for the Community Development Block Grant – Disaster Recovery (CDBGDR) Quinn/Downs/Dean West of Imperial Parkway Voluntary Home Buyout Program (VHBP) – Contract Agreement #I0086 (Green Sheet No. 23-06-140)

- Opportunity for City Council Comments on Consent Agenda

11. **Mayor and Council Member Items:**

None

12. **Public Hearing:**

A. (Second Reading and Public Hearing) An ordinance of the City of Bonita Springs Florida, Amending the Bonita Springs Land Development Code Chapter 4 – Zoning, to amend Sec. 4-1052-Backyard Hens; providing for conflicts of law, severability, codification, scrivener's errors, and modifications that may arise from consideration at public hearing and an effective date. (Green Sheet No. 23-06-127)

The Clerk read the Ordinance title into the record. John Dulmer, Director of Community Development, presented. Council Member Carr motioned to approve; Council Member Purdon seconded. Mayor Steinmeyer called for public comments; seeing none, he asked the Clerk to call the roll; the motion carried unanimously. ***Ordinance 2023-07 Adopted***

B. (Second Reading and Public Hearing) A repeal and replacement to the Bonita Springs Land Development Code; Chapter 7 – Environment, Natural Resources and Marine Facilities, Structures and Equipment - Article II – Sea Turtles; providing for conflicts of law, severability, codification, scrivener's errors, and modifications that may arise from consideration at public hearing and an effective date. (Green Sheet 23-06-138)

The Clerk read the Ordinance title into the record. One public speaker came forward:

Caroline Crew – *Stated she is speaking as a representative of Turtle Time, Inc., in support of the proposed ordinance except for Section 7-45 (e). Ms. Crew conveyed her agency's favor for the higher light transmittance standard of 30 percent recommended by the Florida Fish and Wildlife Commission over the 45 percent in the proposed ordinance.*

Laura Gibson, Environmental Planner with Community Development presented, stating that the proposed ordinance is consistent with the State of Florida Model Lighting Ordinance for Sea Turtles. Seeing no additional public speakers, Mayor Steinmeyer motioned to approve as presented by staff; Council Member Fullick seconded. The Clerk called the roll; the motion was approved by a vote of 5-2, as follows:

Steinmeyer	Corrie	Fullick	Forbes	Bogacz	Purdon	Carr
Yes	Yes	Yes	Yes	Yes	No	No

13. **City Attorney's Items:**

A. Approve renewal and extension of mortgage to Pueblo Bonito, Ltd. (Green Sheet No. 23-06-141)

City Attorney Rooney presented. Council Member Carr motioned to approve; Council Member Bogacz seconded. The motion carried unanimously.

14. **City Manager's Items:**

A. Update regarding Hurricane Ian recovery

Community Development Director John Dulmer provided an update on permit activity.

City Manager Hunter informed Council that Recovery Task Force consultant (Hagerty) has requested a meeting to discuss neigbhorhood planning. Any recomendations that come out of that meeting will be brought back to Council for review.

B. Presentation and review of the April Financial Report. (Green Sheet No. 23-06-135)

Finance Director Lisa Griggs-Roberson presented the April Financial Report.

15. Mayor and Council Member Reports

Council Member Carr - asked about the process for reviewing RFQ's submitted by artists interested in cottage tenancy. City Manager Hunter stated Council delegated the responsibility to the Art in Public Places Advisory Board.

Council Member Purdon - thanked and congratulated everyone involved with the new Skate Park.

Deputy Mayor Forbes - stated he has attended most of the meetings held by recovery branch committees. Also, discussed initiatives to transmit to the Task Force.

Council Member Fullick - stated he learned a lot at the Florida League of Cities training that he recently attended. Also, asked council for authorization to send a letter in support of state grant funding for the Center for the Arts (see below).

Council Member Bogacz - congratulated staff for the great job with the new Skate Park, and provided an update on Fire Engine 26, which is now in service.

<u>Other Council Business</u>

- *Mayor Steinmeyer motioned to cancel the July 5th City Council meeting in observance of the July 4th holiday; Council Member Carr seconded. The motion carried unanimously.*

- *City Attorney Rooney reminded Council of the mandatory arbitration at the end of June for case 21-CA-004285. A decision by the arbitrator is expected following the arbitration which may require the need for an Executive Session so council can provide direction. If so, the city attorney will work with staff to determine a date/time. (No objections noted).*

- *Council Member Carr motioned to grant authorization to Council Member Fullick to send a letter of recommendation in support of grant funding for the Center for the Arts; Seconded by Deputy Mayor Forbes. The motion carried unanimously. (Letter on file in the Clerk's office).*

16. Public Comment

None

17. Adjournment

There being no further business, the meeting adjourned at 11 a.m.

Prepared by:

____
Mike Sheffield, City Clerk

APPROVED BY CITY COUNCIL
Date: ______________

____
Rick Steinmeyer, Mayor

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-144
July 19, 2023

REQUESTED MOTION: Confirm and ratify Resolutions extending the Local State of Emergency due to Hurricane Ian.

REQUESTOR: Arleen M. Hunter, City Manager; Derek Rooney, City Attorney

AGENDA: Consent

STRATEGIC PRIORITY:

BACKGROUND:

Governor Ron DeSantis signed Executive Orders 2022-218 and 2022-219, in response to the anticipated landfall of Hurricane Ian and declared a state of emergency, pursuant to Chapter 252, Florida Statutes. As Hurricane Ian posed a serious threat to our area, an ultimate landfall directly affected the City of Bonita Springs. Consistent with Florida statutes, the following Resolutions were prepared and signed by the Mayor and staff to extend the Local State of Emergency in seven day increments.

At this time, it is appropriate for City Council to ratify the continued Local State of Emergency.

STAFF RECOMMENDATION: Approve

ATTACHMENTS:

1. Resolution No. 23-46 issued on June 19, 2023
2. Resolution No. 23-51 issued on June 26, 2023
3. Resolution No. 23-52 issued on July 3, 2023
4. Resolution No. 23–53 issued on July 10, 2023

REVIEWERS:

City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield

CITY OF BONITA SPRINGS
RESOLUTION NO. 23-46

AN EMERGENCY RESOLUTION OF THE CITY OF BONITA SPRINGS DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM HURRICANE IAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Governor Ron DeSantis signed Executive Orders 2022-218 and 2022-219, in response to the anticipated landfall of Hurricane Ian and has declared a state of emergency, pursuant to Chapter 252, Florida Statutes; and,

WHEREAS, on September 26, 2022 the City declared a local State of Emergency ahead of the landfall of Hurricane Ian; and

WHEREAS, Hurricane Ian had a significant impact on this area, the effects of which are still being fully ascertained and include extensive flooding, wind and water damage, not only to public infrastructure but to homes and businesses throughout the City; and

WHEREAS, the effects of Hurricane Ian continue to pose a serious threat to the lives and property of residents of the City of Bonita Springs.

NOW, THEREFORE, BE IT RESOLVED by the Mayor on behalf of the City Council of the City of Bonita Springs, Lee County, Florida;

Section 1. The recitals above are hereby incorporated herein.

Section 2. The current State of Emergency is extended.

Section 3. This resolution shall take effect immediately upon adoption. Consistent with Florida Statutes §252.38(3), the duration of this state of emergency declared locally is limited to 7 days and may be extended, as necessary by resolution, in 7-day increments.

DULY PASSED AND ENACTED by the Mayor of the City of Bonita Springs, Lee County, Florida, this 19th day of June, 2023.

AUTHENTICATION:

Mayor

City Clerk

APPROVED AS TO FORM:

City Attorney Office

Date filed with City Clerk: 6-21-23

CITY OF BONITA SPRINGS
RESOLUTION NO. 23-51

AN EMERGENCY RESOLUTION OF THE CITY OF BONITA SPRINGS DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM HURRICANE IAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Governor Ron DeSantis signed Executive Orders 2022-218 and 2022-219, in response to the anticipated landfall of Hurricane Ian and has declared a state of emergency, pursuant to Chapter 252, Florida Statutes; and,

WHEREAS, on September 26, 2022 the City declared a local State of Emergency ahead of the landfall of Hurricane Ian; and

WHEREAS, Hurricane Ian had a significant impact on this area, the effects of which are still being fully ascertained and include extensive flooding, wind and water damage, not only to public infrastructure but to homes and businesses throughout the City; and

WHEREAS, the effects of Hurricane Ian continue to pose a serious threat to the lives and property of residents of the City of Bonita Springs.

NOW, THEREFORE, BE IT RESOLVED by the Mayor on behalf of the City Council of the City of Bonita Springs, Lee County, Florida;

Section 1. The recitals above are hereby incorporated herein.

Section 2. The current State of Emergency is extended.

Section 3. This resolution shall take effect immediately upon adoption. Consistent with Florida Statutes §252.38(3), the duration of this state of emergency declared locally is limited to 7 days and may be extended, as necessary by resolution, in 7-day increments.

DULY PASSED AND ENACTED by the Mayor of the City of Bonita Springs, Lee County, Florida, this 26th day of June, 2023.

AUTHENTICATION:

Mayor

City Clerk

APPROVED AS TO FORM:

City Attorney Office

Date filed with City Clerk: 6-27-23

CITY OF BONITA SPRINGS
RESOLUTION NO. 23-52

AN EMERGENCY RESOLUTION OF THE CITY OF BONITA SPRINGS DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM HURRICANE IAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Governor Ron DeSantis signed Executive Orders 2022-218 and 2022-219, in response to the anticipated landfall of Hurricane Ian and has declared a state of emergency, pursuant to Chapter 252, Florida Statutes; and,

WHEREAS, on September 26, 2022 the City declared a local State of Emergency ahead of the landfall of Hurricane Ian; and

WHEREAS, Hurricane Ian had a significant impact on this area, the effects of which are still being fully ascertained and include extensive flooding, wind and water damage, not only to public infrastructure but to homes and businesses throughout the City; and

WHEREAS, the effects of Hurricane Ian continue to pose a serious threat to the lives and property of residents of the City of Bonita Springs.

NOW, THEREFORE, BE IT RESOLVED by the Mayor on behalf of the City Council of the City of Bonita Springs, Lee County, Florida;

Section 1. The recitals above are hereby incorporated herein.

Section 2. The current State of Emergency is extended.

Section 3. This resolution shall take effect immediately upon adoption. Consistent with Florida Statutes §252.38(3), the duration of this state of emergency declared locally is limited to 7 days and may be extended, as necessary by resolution, in 7-day increments.

DULY PASSED AND ENACTED by the Mayor of the City of Bonita Springs, Lee County, Florida, this 3rd day of July, 2023.

AUTHENTICATION:

Mayor City Clerk

APPROVED AS TO FORM: City Attorney Office

Date filed with City Clerk: 7/6/23

CITY OF BONITA SPRINGS
RESOLUTION NO. 23-53

AN EMERGENCY RESOLUTION OF THE CITY OF BONITA SPRINGS DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM HURRICANE IAN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Governor Ron DeSantis signed Executive Orders 2022-218 and 2022-219, in response to the anticipated landfall of Hurricane Ian and has declared a state of emergency, pursuant to Chapter 252, Florida Statutes; and,

WHEREAS, on September 26, 2022 the City declared a local State of Emergency ahead of the landfall of Hurricane Ian; and

WHEREAS, Hurricane Ian had a significant impact on this area, the effects of which are still being fully ascertained and include extensive flooding, wind and water damage, not only to public infrastructure but to homes and businesses throughout the City; and

WHEREAS, the effects of Hurricane Ian continue to pose a serious threat to the lives and property of residents of the City of Bonita Springs.

NOW, THEREFORE, BE IT RESOLVED by the Mayor on behalf of the City Council of the City of Bonita Springs, Lee County, Florida;

Section 1. The recitals above are hereby incorporated herein.

Section 2. The current State of Emergency is extended.

Section 3. This resolution shall take effect immediately upon adoption. Consistent with Florida Statutes §252.38(3), the duration of this state of emergency declared locally is limited to 7 days and may be extended, as necessary by resolution, in 7-day increments.

DULY PASSED AND ENACTED by the Mayor of the City of Bonita Springs, Lee County, Florida, this 10th day of July, 2023.

AUTHENTICATION:

Mayor City Clerk

APPROVED AS TO FORM: City Attorney Office

Date filed with City Clerk: 7/12/23

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-143
July 19, 2023

REQUESTED MOTION: Approve Fifteenth Addendum to Second Agreement for Law Enforcement Services

REQUESTOR: Carly Sanseverino, Staff Attorney

AGENDA: Consent

STRATEGIC PRIORITY:

BACKGROUND:

On September 7, 2022, the City Council approved the Thirteenth Addendum to the Second Agreement for Enhanced Law Enforcement Services at an amount of $2,182,784.00 which included all vehicles and equipment, two sergeants, and fifteen deputies (including a detective).

On May 3, 2023, City Council approved the Fourteenth Addendum to Second Agreement for Law Enforcement Services to provide the funding for the remainder of the fiscal year with two sergeants and seventeen deputies (funding for two additional deputies began April 2, 2023).

LCSO has provided the attached partially-executed Fifteenth Addendum to the Second Agreement for Enhanced Law Enforcement Services, maintaining the current level of service, for an amount not to exceed $2,543,356.08, which includes all vehicles and equipment, two sergeants, and seventeen deputies (including a detective).

The proposed draft FY23-24 budget provides the funding for this Fifteenth Addendum.

STAFF RECOMMENDATION: Approve the agreement.

ATTACHMENTS:

1. Fifteenth Addendum to Second Agreement for Enhanced Law Enforcement Services
2. Second Agreement to the Interlocal Agreement (2010)

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Mike Sheffield

FIFTEENTH ADDENDUM TO SECOND AGREEMENT

BY AND BETWEEN CARMINE MARCENO, SHERIFF OF LEE COUNTY, FLORIDA AND THE CITY OF BONITA SPRINGS FOR ENHANCED LAW ENFORCEMENT SERVICES

COMES NOW the Parties hereto and enter into this Fifteenth Addendum to the Second Agreement, (the Agreement), by and between Carmine Marceno, Sheriff, Lee County, Florida and the City of Bonita Springs, Florida for enhanced law enforcement services dated October 1, 2010, and agree as follows:

WHEREAS, the Parties hereto may amend this Agreement pursuant to Article XXI (20.1), of the Agreement;

WHEREAS, the Parties hereto desire to amend the Agreement in the following manner;

NOW THEREFORE, in consideration of the mutual promises and conditions set forth herein, which the Parties hereto deem and acknowledge sufficient consideration, **the Parties agree as follows:**

1. The Recitals above are adopted and incorporated herein as if fully restated.
2. Exhibit "A" of the Agreement is deleted in its entirety and replaced with the following:

FISCAL YEAR 23/24

a. Funding for Community Policing is established at an amount not to exceed $2,543,356.08. The funding is to pay for 2 Sergeants and 17 Deputies.

b. Amount is effective October 1, 2023, through September 30, 2024.

c. Vehicles, rental vehicles, and all equipment are included into the cost for Deputies and Sergeants.

3. All other terms and conditions of the Agreement, as modified and not otherwise inconsistent with this addendum, shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused their respective agents to execute this instrument on their behalf, on the dates set forth below.

FIFTEENTH ADDENDUM TO SECOND AGREEMENT

SHERIFF OF LEE COUNTY

CARMINE MARCENO, SHERIFF

6/15/2023
Date

JOHN HOLLOWAY, ESQ.
UNDERSHERIFF
Approved as to form

6/15/2023
Date

CITY OF BONITA SPRINGS

Attest:

RICK STEINMEYER, MAYOR

DEBBIE FILIPEK, CITY CLERK

APPROVED AS TO LEGAL FORM:

DEREK P. ROONEY, CITY ATTORNEY

SECOND AGREEMENT

BY AND BETWEEN MIKE SCOTT, LCSO OF LEE COUNTY, FLORIDA AND THE CITY OF BONITA SPRINGS FOR ENHANCED LAW ENFORCEMENT SERVICES

THIS AGREEMENT, by and between the CITY OF BONITA SPRINGS, a municipal corporation organized and existing under the laws of the State of Florida, hereinafter referred to as "CITY," and Mike Scott, Sheriff of Lee County, Florida, hereinafter referred to collectively as "LCSO."

WITNESSETH:

WHEREAS, the CITY is desirous of maintaining a high level of competent professional police service in conjunction and harmony with its fiscal policies of sound, economical management; and

WHEREAS, LCSO and CITY previously agreed on a basic services agreement with a continuing high level of professional police service, and the CITY is desirous of enhancing such services upon the terms and conditions hereinafter set forth; and

WHEREAS, CITY is desirous of enhancing daily police services above and beyond basic services already rendered through contractual relationship with LCSO.

NOW THEREFORE, in consideration of the sums hereinafter set forth and for other good and valuable considerations, the receipt and legal sufficiency of which are hereby acknowledged, it is hereby agreed as follows:

ARTICLE I

DEFINITIONS

For the purposes of this Agreement, the following terms shall have the respective meanings hereinafter set forth:

1.1 *Agreement* shall mean this Agreement for Law Enforcement Services between the CITY and LCSO. This Agreement does not replace or supplant the basic services provided by the Sheriff but is to provide enhanced services above and beyond the basic services provided through general ad valorem revenues and other regular funding. However, nothing contained within this definition should prohibit Community Outreach Program (COPS) funding if available.

1.2 *LCSO* shall mean the duly elected and qualified Sheriff of Lee County, Florida.

1.3 *LCSO'S Address* shall mean Lee County Sheriff's Office, 14750 Six Mile Cypress Parkway, Ft. Myers FL 33912, (239) 477-1200.

1.4 *CITY* shall mean the City of Bonita Springs, Florida, a municipal corporation organized and existing under the laws of the State of Florida and located within the boundaries of Lee County, Florida.

1.5 *CITY'S Address* shall mean 9101 Bonita Beach Road, Bonita Springs FL 34135, (239) 949-6262.

1.6 *CITY Boundaries* shall mean the area within the municipal boundaries of the CITY.

1.7 *City Manager* shall mean the duly appointed and validly existing City Manager of the CITY. In the absence of the City Manager, the person acting in the capacity of City Manager shall have the same authority as that of the City Manager.

1.8 *Deputy Sheriff* shall mean an employee who is appointed by the Sheriff in accordance with Fla. Stat. 30.07 and who has executed any necessary oath which is required by law. This position consists of shift related duties which includes: arrest and citation of violators, crime prevention, traffic control, courtroom testimony, community policing, high visibility patrol, and others as determined by LCSO.

1.9 *District Commander* shall mean the individual appointed under Article XVI who is responsible for all employees and activities of the Bonita Springs Patrol Zone. The district commander shall hold the rank of Deputy Sheriff Captain. The duties of the district commander include compliance with provisions of this contract for law enforcement service, serve as liaison between the CITY and LCSO, and insure the maintenance of effective morale, discipline, and law enforcement service.

1.10 *Patrol Unit* shall mean one (1) marked car which shall be manned by one (1) Uniformed Officer and containing all standard support equipment and who is assigned to a Patrol within the City of Bonita Springs. Any patrol unit purchased by the CITY shall prominently display the City of Bonita Springs official seal and on the vehicle's exterior the legend "paid for by the City of Bonita Springs" in letters at least two (2) inches in height, to be paid for by the CITY.

1.11 *Patrol Zone* is the incorporated boundaries of the CITY that is part of the South District.

1.12 *Salaries* shall include wages, employer expenses (FICA), and employee benefits including, but not limited to, retirement benefits, health insurance benefits, workers compensation, vacation, compensatory time, and sick leave benefits.

1.13 *Sworn Personnel* shall mean any appointed deputy of the Sheriff, irrespective of the rank (i.e. Deputy Sheriff Sergeant, Deputy Sheriff Lieutenant, Deputy Sheriff Captain).

1.14 *Uniformed Deputy* means a Deputy Sheriff employed by LCSO who wears a LCSO uniform.

ARTICLE II

TERM

2.1 This Service Agreement shall remain in full force and effect commencing October 1, 2010 through September 30, 2011, the present term for Sheriff Mike Scott, all dates inclusive, conditioned upon the party's agreement as to the consideration to be paid by the City in each applicable fiscal year.

2.2 The CITY shall have the option to extend the Term for four (4) additional one (1) year terms, upon the same terms and conditions contained herein, except that the Consideration payable hereunder shall be subject to mutual agreement.

2.3 Either party may terminate this Service Agreement for any reason by giving no less than ninety (90) days prior written notice to the other party.

2.4 In the event of termination, both parties shall render such aid, coordination, and cooperation that might be required for an expeditious and efficient termination of service.

ARTICLE III

MANNER OF PERFORMANCE OF SERVICES

3.1 It is the intent of LCSO to provide to the CITY it's current, enhancing existing competent professional police protection within and throughout the corporate limits of the CITY as set forth in Exhibit A to this Agreement.

3.2 In recognition of the CITY's need to be informed of LCSO'S activities, LCSO'S District Commander and the City Manager will develop a mutually agreed upon reporting format(s) and reporting period(s), whereby LCSO will report its activities to the

City Manager. At any time during the term of this Agreement, the City Manager shall have the right to make reasonable modifications to the reporting format(s) and reporting period(s).

3.3 LCSO will ensure the courtesy and professional demeanor of the assigned Deputies through internal policies and staff inspections, in-service training, and diversity training.

ARTICLE IV

STAFFING STRUCTURE

4.1 Commencing October 1, 2010, the enhanced staffing structure of deputies of the Bonita Springs Patrol Zone in the South District shall be as set forth in Exhibit A attached hereto.

4.2 It is the responsibility of the District Commander or designee, in consultation with the City Manager, to properly assign personnel to adequately provide enhanced law enforcement services in the Bonita Springs Patrol Zone, pursuant to this Agreement.

ARTICLE V

PATROL UNITS

5.1 Each Uniformed Deputy Sheriff patrolling the Patrol Zone shall be assigned by the District Commander and work scheduled time, not to exceed forty-two hours per week, excepting holidays, overtime, off-duty detail, vacation leave, required training, court appearances, authorized sick leave, and such other absences as may be authorized by the SHERIFF or his designee.

5.2 The parties recognize that a law enforcement agency requires flexibility in order to meet society's challenge to combat crime and other social conditions. Therefore, the District Commander or his designee shall have the discretion to determine patrol staffing levels to provide adequate police services to the CITY subject to the requirements of paragraph 5.1. The LCSO recognizes that the Agreement is for enhanced services and nothing in this paragraph shall be construed as to replace community policing activities unless the circumstances warrant the modification because of lack of regular and basic patrol staffing levels in Bonita Springs and the immediate adjacent areas. Use of this discretion should be the exception and not the rule.

5.3 A professional level of service shall be provided by the patrol services contemplated by this Agreement. This professional level of service shall be in accordance with applicable laws and accepted police practices, including LCSO policies and procedures.

5.4 These patrol services shall be supervised within the discretion of the on-duty uniform patrol supervisor, with the understanding that the patrol services are enhanced services to provide community policing.

5.5 LCSO, through its Deputy Sheriffs assigned to the City of Bonita Springs, at the request of the City Manager, will provide additional enhanced services as agreed upon with the District Commander.

ARTICLE VI

CITY COUNCIL MEETINGS

6.1 At the request of the City Manager and in conformity with paragraph 5.1, one (1) Deputy Sheriff shall be present for the purpose of maintaining order at each regular or special City Council meeting during the regular shift of attending deputy.

ARTICLE VII

EMPLOYMENT RESPONSIBILITY

7.1 Any employees utilized by LCSO to fulfill the terms and conditions of this Agreement shall be deemed as employees of LCSO, not of the CITY.

7.2 Accordingly, the CITY shall not be responsible for or assume any liability for any employee's salaries, wages, or other compensation, contributions to pension funds, insurance premiums, workers compensation funds (Chapter 441, Florida Statutes 2002), vacation, compensatory time, sick leave benefits or any other amenities of employment to any LCSO Personnel performing services, duties and responsibilities hereunder for the benefit of said CITY and the residents thereof or any other liabilities whatsoever.

7.3 Further, unless otherwise specifically provided to the contrary herein, the CITY shall not be liable for compensation, contribution, indemnity to LCSO or the employees thereof for any injury or illness, of any kind whatsoever, arising out of such employment and the performance of the service, duties, and responsibilities contemplated herein.

ARTICLE VIII

EMPLOYMENT: RIGHT OF CONTROL

8.1 LCSO shall have and maintain sole responsibility and control over the rendition of services, training, standards of performance, discipline of personnel, and other matters incident to the performance of its services, duties, and responsibilities described and contemplated herein, provided said control does not result in a permanent reduction in the staffing levels as provided in Article IV.

8.2 The parties acknowledge that it is important for the CITY to have LCSO personnel who are acquainted with the general make-up of the CITY including its geography; its industrial, business, and residential composition; and its law enforcement issues.

ARTICLE IX

EMPLOYMENT: AUTHORITY TO ACT

9.1 The CITY recognizes that LCSO shall be required to appoint employees as deputy sheriffs to act within the City for the purpose of enforcing this Agreement. The LCSO will endeavor to maintain units as described in Exhibit A attached hereto in the Bonita Springs Patrol Zone.

9.2 The CITY does hereby vest in any LCSO employee, who is appointed by the Sheriff as a deputy sheriff and certified as a law enforcement officer within Chapter 943, Florida Statutes 2002, the police powers which are necessary to implement and carry forth the services, duties, and responsibilities imposed upon LCSO by this Agreement, for the sole and limited purpose of giving official and lawful status and validity to the performance thereof by such sworn officers. Every sworn officer of LCSO so empowered hereby and engaged in the performance of the services, duties, and responsibilities described and contemplated herein shall be deemed to be a sworn officer of the CITY while performing such services, duties, and responsibilities which constitute municipal functions and are within the scope of this Service Agreement.

9.3 Accordingly, such sworn officers of LCSO are hereby vested with the power to enforce the ordinances of the CITY, to make arrests incident to the enforcement thereof, and to do such other things and perform such other acts as are necessary with respect thereto.

ARTICLE X

CONSIDERATION

10.1 The CITY agrees to pay LCSO, in consideration for the services described herein, for the fiscal year 2010/2011, the sum set forth in Exhibit "A" attached hereto. Exhibit "A" shall be amended from year to year as made necessary by the increased costs and expenses of staffing and maintaining a Deputy Sheriff.

10.2 The consideration payable by the CITY for fiscal year 2010/2011 shall be subject to an annual percentage adjustment, not to exceed a ten percent (10%) increase of the contractual consideration for the preceding year. Such increases shall only be approved after LCSO has provided detailed financial back-up justifying the increase to the CITY.

10.3 LCSO shall have the right to temporarily fill any vacancy within the Bonita Springs District, provided the vacant position is filled by a LCSO employee that possesses skills, training and experience at least equivalent to the absent Bonita Springs Patrol Zone Deputy.

10.4 The consideration recited herein constitutes the entire consideration to be paid hereunder and upon the payment thereof, in the manner and at the times described herein, the CITY shall have no further monetary obligations to LCSO or any third party providing services described in this Service Agreement.

10.5 In the event that the CITY desires to add additional deputies, this agreement shall be provided for in writing, signed by both parties and added hereto as an addendum.

10.6 Capital equipment associated with the patrol units and the Bonita substation will be replaced on an as needed basis based on the maintenance costs and factors as deemed necessary by LCSO.

ARTICLE XI

ADDITIONAL SERVICES

11.1 The City Manager may request additional law enforcement services (i.e. K-9, motorcycles, foot patrol, special details) necessary to the CITY during the tenure of this Agreement.

11.2 LCSO agrees to make every reasonable effort to provide these services to the CITY.

ARTICLE XII

AUDIT OF RECORDS

12.1 LCSO shall maintain an accurate record of all LCSO personnel employed in the Bonita Springs Patrol Zone, and their hours of actual employment. Upon request of the City Manager, LCSO agrees to provide the CITY with payroll records concerning hours of actual employment for LCSO'S Bonita Springs District personnel.

12.2 LCSO agrees to provide for inspection and audit any other financial records relating to this Agreement, subject to public records exemptions.

ARTICLE XIII

FINES, FORFEITURES; PAYMENT

13.1 All law enforcement education funds levied and collected by the Clerk of the Court pursuant to Section 943.25, Florida Statutes, may be used by the LCSO for the law enforcement education purposes authorized in said Statutes. Apart from such funds, LCSO shall have no claim or right to any other monies or things of value which the CITY receives or may hereinafter receive by way of entitlement programs, grants or otherwise in connection with law enforcement activities.

13.2 It is hereby acknowledged between the CITY and LCSO that on occasion LCSO may receive equipment from the CITY pursuant to a grant or some other funding device which may be utilized at the sole discretion of the CITY. Prior to the purchase of any such equipment, the City Manager and District Commander shall mutually agree, in writing, to the specifications, maintenance responsibilities, and disposition procedures related to such equipment. In all cases, LCSO shall be responsible for any and all repairs or replacements necessitated by LCSO's abuse or neglect of the equipment.

ARTICLE XIV

DISTRICT COMMANDER

14.1 The District Commander shall, among other specified duties, act as liaison between the CITY and LCSO.

14.2 The parties hereby acknowledge and agree that LCSO retains the right to discipline and remove from office the District Commander or any Deputy Sheriff.

ARTICLE XV

INSURANCE

15.1 LCSO shall be self insured or maintain insurance coverage for the liabilities assumed by LCSO under this Agreement. The insurance coverage shall be in the amounts hereinafter described:

General Liability	$100,000/200,000.00
Automobile Liability	$100,000/200,000.00

15.2 LCSO shall maintain the respective coverage throughout the term of this Service Agreement, as the same may be extended in accordance with the provisions hereof.

15.3 LCSO shall provide CITY with adequate documentation concerning the coverage required hereunder, in order that the CITY, through the office of the City Clerk, may keep such documentation on file for the benefit of the public and inspection of the citizenry of CITY.

ARTICLE XVI

HOLD HARMLESS

16.1 Each party (indemnitor) hereby shall to the extent permitted by law indemnify from any liability and hold harmless the other party (indemnitee), its employees, agents, or servants against liability arising from any actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands of any kind whatsoever, in law or in equity, brought against the indemnitee its employees, agents, and servants as a result of the indemnitor, its employees, agents, or servants negligent acts or negligent omissions, or willful misconduct in the performance of its obligations under this Agreement.

16.2 If the indemnitee defends any actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands of any kind whatsoever, in law or in equity, directly or approximately caused by the negligent acts or negligent omissions or willful misconduct of indemnitor, its agents, servants, or employees, indemnitor agrees to reimburse the indemnitee for all expenses, attorneys' fees, and court costs incurred in defending such actions, causes of action, suits, trespasses, damages, judgments, executions, claims and demands.

16.3 Notwithstanding anything to the contrary contained herein, LCSO and the CITY shall, at all times, be entitled to the benefits of sovereign immunity as provided in Section 768.28, Florida Statutes, and common law. Nothing contained in this Agreement to the contrary shall be construed as a waiver of sovereign immunity.

ARTICLE XVII

INDEPENDENT CONTRACTOR

17.1 LCSO, for the purposes of this Service Agreement, is and shall remain an independent contractor; provided, however, such independent contractor status shall not diminish the power and authority vested in LCSO and its sworn officers pursuant to Article XI.

ARTICLE XVIII

AUTHORITY TO EXECUTE; NO CONFLICT CREATED

18.1 The Sheriff, pursuant to the powers under Article VIII of the Constitution of the State of Florida and the Statutes of the State of Florida, hereby represents that full power and authority exists to execute this Service Agreement. This includes the following:

(a) His making and execution hereof shall create a legal obligation on the part of the Sheriff's Office of Lee County, Florida.

(b) The same shall be enforceable by the CITY according and to the extent of the provisions hereof.

Nothing herein contained or no obligation on the part of LCSO to be performed hereunder shall in anyway be contrary to or in contravention of any policy of insurance or surety bond required of LCSO pursuant to the Laws of the State of Florida.

18.2 The Mayor and City Clerk, by their respective executions hereof, do each represent the following to LCSO:

(a) They collectively have full power and authority to make and execute this Service Agreement on behalf of the City of Bonita Springs, pursuant to the Resolution of the City Council of CITY.

(b) Nothing herein contained is in any way contrary to or in contravention of the Charter of the City of Bonita Springs or the Laws of the State of Florida.

ARTICLE XIX

NOTICE

19.1 All notices required hereunder shall be by regular U.S. Mail and or facsimile, and any notice required hereunder shall be addressed to the party intended to receive same at the following addresses:

CITY: City Manager
City Hall
City of Bonita Springs

9101 Bonita Beach Road
Bonita Springs, Florida 34135

c/o City Attorney
City Hall
City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, Florida 34135

LCSO: Sheriff of Lee County
Lee County Sheriff's Office
14750 Six Mile Cypress Parkway
Fort Myers, Florida 33912

Legal Director
Lee County Sheriff's Office
14750 Six Mile Cypress Parkway
Fort Myers, Florida 33912

ARTICLE XX

NON-ASSIGNABILITY

LCSO shall not assign any of the obligations or benefits imposed hereby or contained herein, unless upon the written consent of the City Council of the CITY, which consent must be evidenced by a duly passed Resolution.

ARTICLE XXI

ENTIRE AGREEMENT; AMENDMENT

20.1 The parties acknowledge, one to another, that the terms hereof constitute the entire understanding and agreement of the parties with respect hereof. No modification hereof shall be effective unless in writing, executed with the same formalities as this Agreement is executed.

ARTICLE XXII

BINDING EFFECT

21.1 This Agreement shall inure to the benefit of and be binding upon the respective parties' successors.

IN WITNESS WHEREOF, the parties hereto have caused their respective agents to execute this instrument on their behalf, at the times set forth below:

SHERIFF OF LEE COUNTY

Mike Scott ________________________ 9/20/10 ________
MIKE SCOTT Date

BY: ________________________
BARRY R. HILLMYER
Legal Advisor, LCSO

CITY OF BONITA SPRINGS

________________________ 9-16-10 ________
BEN L. NELSON, JR., MAYOR Date

ATTEST:

Dianne J. Lynn ________________________
DIANNE LYNN, CITY CLERK

Approved as to form and legal sufficiency

BY: ________________________
AUDREY E. VANCE, CITY ATTORNEY

Approved as to form and legal
sufficiency subject to execution
By the parties:

BONITA CONTRACT

EXHIBIT "A"
FISCAL YEAR 10/11

Full Year Funding		Unit	LS
Deputies	14	$ 80,639.00	$ 1,128,946.00
Sergeants	2	$ 107,108.00	$ 214,216.00
Deputy/SRO	0	$ -	$ -
Bonita Sub Station	1	$ 264,673.00	$ 264,673.00
Rental Vehicles	2	$ 7,100.00	$ 14,200.00
TOTAL FY 2010/2011			$ 1,622,035.00

BONITA CONTRACT

EXHIBIT "A"
FISCAL YEAR 11/12

Description	Unit	Cost per Unit	Extended Cost
Deputies	14	$80,639.00	$1,128,946.00
Sergeants	2	$107,108.00	$214,216.00
Deputy/SRO	0	-	-
Bonita Sub Station	1	$264,673.00	$264,673.00
Rental Vehicles	2	$7,100.00	$14,200.00
New Vehicles	3 or 4	Cost TBD	NTE $80,000.00
Grand Total			$1,702,035.00

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-147
July 19, 2023

REQUESTED MOTION: Approve Resolution for budget transfer to Forrester Drive Drainage Improvement Project

REQUESTOR: Matt Feeney, Assistant City Manager/Director of Public Works and Lisa Griggs Roberson, CPA, Director of Financial and Administrative Services

AGENDA: Consent

STRATEGIC PRIORITY: #7 Government Transparency

BACKGROUND:

On February 15, 2023, at the City Storm Water Budget Workshop, an update was provided that highlighted the complications in designing this retro fit drainage project along Forrester Drive. A solution has been developed that utilized exfiltration trench and pavement reconstruction of the road. The cost to remediate is $1,667,444.

On June 21,2023, City Council approved the design build contract for Forrester Drive Drainage Improvement Project with Wright Construction in the amount of $1,667,444 with funding sources identified as follows: 30.250.541.6300 Minor Road, Sidewalk drainage improvements $100,000, 30.250.541.6308 Asphalt Overlays $500,000, 30.250.541.6319 Roadway Restriping $100,000, and $645,694 from the Unassigned Fund Balance.

Section 46 (d) of the City Charter allows the transfer for all or part of any unrestricted appropriations from one department to another by resolution.

STAFF RECOMMENDATION: Approve Resolution for budget transfer.

ATTACHMENTS:

1. Resolution

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Mike Sheffield
Department Director:	Lisa Griggs Roberson

CITY OF BONITA SPRINGS, FLORIDA

RESOLUTION NO. 23-

A RESOLUTION OF THE CITY OF BONITA SPRINGS, FLORIDA; APPROVING THE BUDGET AMENDMENT FOR FISCAL YEAR 2022-2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 21, 2022, the City of Bonita Springs adopted the budget for the fiscal year ending September 30, 2023, Fiscal Year 2022-2023; and

WHEREAS Section 46 (d) of the City Charter allows the transfer for all or part of any unrestricted appropriations from one department to another; and

WHEREAS, as outlined in City Council agenda item 23-07-147 the City has approved a design build contract for Forrester Drive Drainage with Wright Construction in the amount of $1,667,444 (30.250.541.6349) with additional funding outlined and sources provided.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bonita Springs, Florida:

1. The above “Whereas” clauses are true, correct, and incorporated herein by reference.

2. Transfer funding the following accounts:

- $100,000 from 30.250.541.6300 Minor Road, Sidewalk drainage improvements in General Fund;
- $500,000 from 30.250.541.6308 Asphalt Overlays in Gas Tax funding;
- $100,000 from 30.250.541.6319 Roadway Restriping in Gas Tax funding;
- $645,693.61 from the Unassigned Fund Balance in the General Fund; and
- $1,345,693.61 into 30.250.541.6349 the Forrester Drive Drainage Improvement Project.

3. Effective date. This Resolution shall become effective immediately upon its adoption by City Council.

DULY PASSED AND ENACTED by the City Council of the City of Bonita Springs, Lee County, Florida, this 19st day of July, 2023.

AUTHENTICATION:

_______________________________ _______________________________
Mayor City Clerk

APPROVED AS TO FORM:______________________________

City Attorney

Vote:

Bogacz	Fullick
Purdon	Forbes
Carr	Steinmeyer
Corrie	

Date filed with City Clerk: __________________________

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-152
July 19, 2023

REQUESTED MOTION: Approve amendment #2 for a time extension with the Florida Department of Environmental Protection (FDEP) for the Imperial Bonita Estates/Quinn/Downs/Dean West of Imperial Parkways Infrastructure Improvement Project

REQUESTOR: Elly Soto McKuen, Senior Project Manager

AGENDA: Consent

STRATEGIC PRIORITY: #1 Stormwater Management, #4 Environmental Protection

---

BACKGROUND: During the FY2019-2020 legislative session, the legislators awarded funds to develop infrastructure plans for the Imperial Bonita Estates/Quinn/Downs/Dean West of Imperial Parkway Area. On January 6, 2021, City Council approved the original contract (BSC 21-01-003) with FDEP for $750,000.

Amendment #1 added a project management task and reallocates the budget to include $75,000 for project and was approved by Council during the June 15, 2022 meeting.

Amendment #2 extends the contract time from June 30, 2023 to June 30, 2024 as outlined in the monitoring tasks.

STAFF RECOMMENDATION: Approve amendment #2 providing for a contract time extension.

ATTACHMENTS:

1. Amendment #2 – LPA0092 FDEP Contract

REVIEWERS:

City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield
Department Director: Matt Feeney

AMENDMENT NO. 2
TO AGREEMENT NO. LPA0092
BETWEEN
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
AND
CITY OF BONITA SPRINGS

This Amendment to Agreement No. LPA0092 (Agreement), as previously amended, is made by and between the Department of Environmental Protection (Department), an agency of the State of Florida, and City of Bonita Springs (Grantee), on the date last signed below.

WHEREAS, the Department entered into the Agreement with the Grantee for the Imperial Bonita Estates/Quinn/Downs/Dean West of Imperial Parkway Drainage Improvement Project (Project), effective January 8, 2021; and,

WHEREAS, the Grantee has requested an extension of the Agreement due to issues acquiring properties for stormwater ponds that are needed to complete the final design of the project; and,

WHEREAS, other changes to the Agreement are necessary.

NOW THEREFORE, the parties agree as follows:

1. Section 3. of the Standard Grant Agreement is hereby revised to change the Date of Expiration to December 31, 2024. The Department and the Grantee shall continue to perform their respective duties during this extension period pursuant to the same terms and conditions provided in the Agreement.

2. Attachment 3, Project Timeline and Budget Detail, is hereby deleted and replaced with the following:

PROJECT TIMELINE AND BUDGET DETAIL: The tasks must be completed by, and all documentation received by, the corresponding task end date. Cost reimbursable grant funding must not exceed the budget amounts as indicated below.

<table>
<tr><th>Task No.</th><th>Task Title</th><th>Budget Category</th><th>Grant Amount</th><th>Task Start Date</th><th>Task End Date</th></tr>
<tr><td>1</td><td>Design and Permitting</td><td>Contractual Services</td><td>$675,000</td><td>07/01/2020</td><td>06/30/2024</td></tr>
<tr><td rowspan="2">2</td><td rowspan="2">Project Management</td><td>Contractual Services</td><td>$74,048</td><td rowspan="2">07/01/2020</td><td rowspan="2">06/30/2024</td></tr>
<tr><td>Miscellaneous/
Other Expenses</td><td>$952</td></tr>
<tr><td colspan="3">Total:</td><td>$750,000</td><td colspan="2"></td></tr>
</table>

Note that, per Section 8.h. of Attachment 1 in the Agreement, authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of the Department if the Legislature reduces or eliminates appropriations. Extending the contract end date carries the risk that funds for this project may become unavailable in the future. This should be a consideration for the Grantee with this and future requests for extension.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

3. All other terms and conditions of the Agreement remain in effect. If and to the extent that any inconsistency may appear between the Agreement and this Amendment, the provisions of this Amendment shall control.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

The parties agree to the terms and conditions of this Amendment and have duly authorized their respective representatives to sign it on the dates indicated below.

CITY OF BONITA SPRINGS

By: ______________________________
Authorized Signature

Rick Steinmeyer, Mayor
Print Name and Title

Date: ______________________________

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

By: ______________________________
Secretary or Designee

Angela Knecht, Division Director
Print Name and Title

Date: ______________________________

____
Nathan Jagoda, DEP Grant Manager

____
Amanda Peck, DEP QC Reviewer

CITY OF BONITA SPRINGS Green Sheet No. 23-07-153
AGENDA ITEM SUMMARY July 19, 2023

REQUESTED MOTION: Authorize staff to partner with Lee County to transfer (at no cost to the City) three (3) parcels for a stormwater retention area in the Quinn/Downs/Dean neighborhood as part of the infrastructure project and accept the deed transfer from Lee County.

REQUESTOR: Elly Soto McKuen, Senior Project Manager

AGENDA: Consent

STRATEGIC PRIORITY: #1 Stormwater Management, #4 Environmental Protection

---

BACKGROUND: Lee County acquired three (3) residential parcels in the City of Bonita Springs through FEMA's Hazard Mitigation Grant Program (HMGP). The parcels are identified as:

1) 11750 Dean Street (0.79 Ac parcel) acquired via HMGP contract #1069-0064
2) 27851 Edith Lane (1.6 Ac parcel) acquired via FMA-contract #PJ-04FL-1997020
3) 27961 Quinn Street (0.13 Ac parcel) acquired via HMGP contract #1069-0064

The three parcels, which total approximately 2.52 acres in size, were purchased by Lee County with the assistance of a FEMA-sponsored HMGP grant in 1998. Staff has had productive conversations with Lee County regarding the potential of the County transferring land ownership from Lee County to the City. The property is located at the most eastern end of Dean Street and the most northern end of Edith Lane. The City will utilize the parcels to construct a stormwater management retrofit project as part of the IBE/Quinn/Downs/Dean West of Imperial Parkway Infrastructure Project.

Staff has also had productive conversations with Florida Division of Emergency Management (FDEM), who, in turn, has had conversations with FEMA's Atlanta Office regarding the possibility of transferring the land from Lee County to the City and over many months has received preliminary approval from FEMA to allow the transfer of the land.

Since the land was purchased through a Lee County contract with FDEM all covenants and restrictions will apply to the land in perpetuity. Lee County's HMGP contract stipulates that all intended future land uses will be compatible with those regulations outlined in 44 CFR 80.19. Stormwater management projects are eligible uses in the code of federal regulations cited above.

STAFF RECOMMENDATION: Authorize staff to partner with Lee County to transfer three (3) parcels (at no cost) to the City and accept the deed transfer from Lee County.

ATTACHMENTS:

1. Lee County Property Appraiser's information
2. Draft Lee County Deed

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Mike Sheffield
Department Director:	Matt Feeney

11750 Dean Street

Property Appraiser Information

Property Data

STRAP: 36-47-25-B3-00018.0000 Folio ID: 10293663

Generated on 12/14/2022 12:07 PM

Owner Of Record - Sole Owner [Change Address]

LEE COUNTY
PO BOX 398
FORT MYERS FL 33902

Site Address

Site Address maintained by E911 Program Addressing

11750 DEAN ST
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

N 1/2 OF W 1/2 OF NW 1/4
OF SE 1/4 OF SE 1/4
LESS PAR 18.002 + 18.003

[Tax Map Viewer] [View Comparables]

[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter

Just	48,190

Attributes

Land Units Of Measure	AC
Units	0.79
Total Number of Buildings	0
Total Bedrooms / Bathrooms	0
1st Year Building on Tax Roll	N/A
Historic Designation	No

Image of Structure

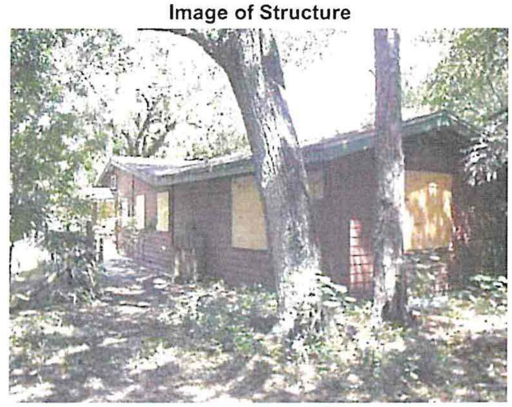


Photo Date August of 2000 ☐ View other photos

Last Inspection Date: 05/23/2019

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	103,650	57,240	103,650	103,650	25,000	78,650
1993	103,530	57,240	103,530	103,530	25,000	78,530
1994	103,070	57,240	103,070	103,070	25,000	78,070
1995	109,590	57,240	109,590	105,850	25,000	80,850
1996	82,270	43,100	82,270	82,270	25,000	57,270
1997	116,090	56,550	116,090	84,740	25,000	59,740
1998	111,430	56,550	111,430	86,180	25,000	61,180
1999	112,650	57,240	112,650	112,650	0	112,650
2000	102,720	57,240	102,720	102,720	102,720	0
2001	60,030	60,030	60,030	60,030	60,030	0
2002	66,120	66,120	66,120	66,120	66,120	0
2003	78,300	78,300	78,300	78,300	78,300	0
2004	87,870	87,870	87,870	87,870	87,870	0
2005	87,870	87,870	87,870	87,870	87,870	0
2006	87,870	87,870	87,870	87,870	87,870	0
2007	87,870	87,870	87,870	87,870	87,870	0
2008	87,870	87,870	87,870	87,870	87,870	0
2009	57,070	57,070	57,070	57,070	57,070	0
2010	57,072	57,072	57,072	57,072	57,072	0
2011	57,072	57,072	57,072	57,072	57,072	0
2012	53,070	53,070	53,070	53,070	53,070	0
2013	53,070	53,070	53,070	53,070	53,070	0
2014	48,190	48,190	48,190	48,190	48,190	0
2015	48,190	48,190	48,190	48,190	48,190	0
2016	48,190	48,190	48,190	48,190	48,190	0
2017	48,190	48,190	48,190	48,190	48,190	0
2018	48,190	48,190	48,190	48,190	48,190	0
2019	48,190	48,190	48,190	48,190	48,190	0
2020	48,190	48,190	48,190	48,190	48,190	0
2021	48,190	48,190	48,190	48,190	48,190	0
2022	48,190	48,190	48,190	48,190	48,190	0

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we

Exemptions / Classified Use

Generated on 12/14/2022 12:07 PM

The **Market Assessed** value is the total parcel assessment (less any considerations for the cost of sale) based upon the assessment standard. Most parcels are assessed based either upon the *Highest and Best Use* standard or the *Present Use* standard (*F.S. 193.011*) . For *Agriculturally Classified* parcels (or parts thereof), only agricultural uses are considered in the assessment (*F.S. 193.461 (6) (a)*). The difference between the *Highest and Best Use/Present Use* and the *Agricultural Use* is often referred to as the *Agricultural Exemption*.

Values (2022 Tax Roll)

Generated on 12/14/2022 12:07 PM

assessment cap is applied to all properties and limits year-to-year assessment increases to either the *Consumer Price Index* or 3%, whichever is lower for Homestead properties OR 10% for non-Homestead properties.

The **Exemptions** value is the total amount of all exemptions on the parcel.

The **Taxable** value is the *Capped Assessment* after exemptions (*Homestead, etc.*) are applied to it. This is the value that most taxing authorities use to calculate a parcel's taxes.
(i.e. Taxable = Capped Assessed - Exemptions)

Taxing Authorities

Generated on 12/14/2022 12:07 PM

Sales / Transactions

Generated on 12/14/2022 12:07 PM

Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
165,000.00	01/07/2000	3212/4018	03		I
100.00	02/01/1994	2475/928	01		I
117,500.00	08/01/1989	2092/2736	06		I

Help safeguard your home against property fraud. Sign up for the Lee Clerk's free Property Fraud Alert.

Building/Construction Permit Data

Generated on 12/14/2022 12:07 PM

Permit Number	Permit Type	Date
DEM2000-00102	Demolition	08/10/2000

IMPORTANT: THIS MAY NOT BE A COMPREHENSIVE OR TIMELY LISTING OF PERMITS ISSUED FOR THIS PROPERTY.

Note: The Lee County Property Appraiser's Office does not issue or maintain any permit information. The Building/Construction permit data displayed here represents only those records this Office may find necessary to conduct Property Appraiser business. Use of this information is with the understanding that in no way is this to be considered a comprehensive listing of permits for this or any other parcel.

The Date field represents the date the property appraiser received information regarding permit activity; it may or not represent the actual date of permit issuance or completion.

Full, accurate, active and valid permit information for parcels can only be obtained from the appropriate permit issuing agency.

Parcel Numbering History

Generated on 12/14/2022 12:07 PM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
36-47-25-00-00018.0000	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

Generated on 12/14/2022 12:07 PM

Township	Range	Section	Block	Lot
47	25E	36		

Municipality	Latitude	Longitude
City of Bonita Springs	26.3348	-81.75818

Links

View Parcel on Google Maps   View Parcel on GeoView

Solid Waste (Garbage) Roll Data

Generated on 12/14/2022 12:07 PM

Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	R - Residential Category			0.00

Collection Days

Garbage	Recycling	Horticulture
Friday	Tuesday	Tuesday

Flood and Storm Information

Generated on 12/14/2022 12:07 PM

Community	Flood Insurance Panel	Find my flood zone Version	Date	Evacuation Zone
120680	0659	F	6/17/2010	A

Address History

Generated on 12/14/2022 12:07 PM

Street Number	Street Name	Unit	City	Zip	Maintenance Date
11750	DEAN ST		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 12/14/2022 12:07 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	0.79	Acres

Appraisal Details (Current Working Values)

Generated on 12/14/2022 12:07 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	0.79	Acres

Generated on 12/14/2022 12:07 PM

27851 Edith Lane

Property Appraiser Information

Property Data

STRAP: 36-47-25-B3-00017.0050 Folio ID: 10293661

Generated on 12/14/2022 12:08 PM

Owner Of Record - Sole Owner [Change Address]

LEE COUNTY
PO BOX 398
FORT MYERS FL 33902

Site Address

Site Address maintained by E911 Program Addressing

27851 EDITH LN
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

THE W 176 FT OF E 1/2 OF
NW 1/4 OF SE 1/4 OF SE 1/4
LESS S 247.5 FT

[Tax Map Viewer] [View Comparables]

[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter

Just	48,000

Attributes

Land Units Of Measure	LT
Units	1.00
Total Number of Buildings	0
Total Bedrooms / Bathrooms	0
1st Year Building on Tax Roll	N/A
Historic Designation	No

Image of Structure

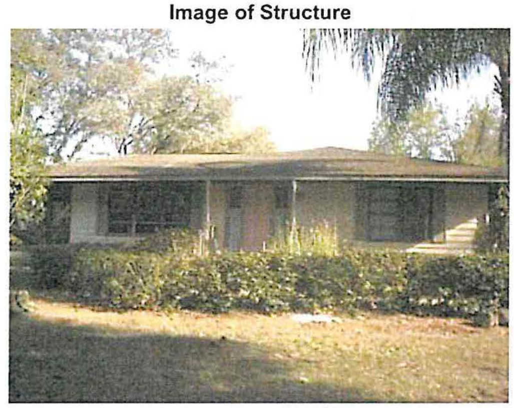


Photo Date March of 2000 View other photos

Last Inspection Date: 05/23/2019

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	79,750	16,600	79,750	79,750	25,000	54,750
1993	79,620	16,600	79,620	79,620	25,000	54,620
1994	79,460	16,600	79,460	79,460	25,000	54,460
1995	78,730	16,600	78,730	78,730	25,000	53,730
1996	55,390	12,450	55,390	55,390	25,000	30,390
1997	89,760	16,600	89,760	57,050	25,000	32,050
1998	91,190	16,600	91,190	58,020	25,000	33,020
1999	93,400	16,600	93,400	58,950	25,000	33,950
2000	92,470	16,600	92,470	92,470	92,470	0
2001	110,640	36,520	110,640	110,640	110,640	0
2002	36,520	36,520	36,520	36,520	36,520	0
2003	48,140	48,140	48,140	48,140	48,140	0
2004	71,380	71,380	71,380	71,380	71,380	0
2005	167,660	167,660	167,660	167,660	167,660	0
2006	249,000	249,000	249,000	249,000	249,000	0
2007	249,000	249,000	249,000	249,000	249,000	0
2008	174,300	174,300	174,300	174,300	174,300	0
2009	94,620	94,620	94,620	94,620	94,620	0
2010	47,300	47,300	47,300	47,300	47,300	0
2011	47,300	47,300	47,300	47,300	47,300	0
2012	47,300	47,300	47,300	47,300	47,300	0
2013	47,300	47,300	47,300	47,300	47,300	0
2014	48,000	48,000	48,000	48,000	48,000	0
2015	48,000	48,000	48,000	48,000	48,000	0
2016	48,000	48,000	48,000	48,000	48,000	0
2017	48,000	48,000	48,000	48,000	48,000	0
2018	48,000	48,000	48,000	48,000	48,000	0
2019	48,000	48,000	48,000	48,000	48,000	0
2020	48,000	48,000	48,000	48,000	48,000	0
2021	48,000	48,000	48,000	48,000	48,000	0
2022	48,000	48,000	48,000	48,000	48,000	0

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we

Exemptions / Classified Use

Generated on 12/14/2022 12:08 PM

The **Land** value is the portion of the total parcel assessment attributed to the land.

The **Market Assessed** value is the total parcel assessment (less any considerations for the cost of sale) based upon the assessment standard. Most parcels are assessed based either upon the *Highest and Best Use* standard or the *Present Use* standard (*F.S. 193.011*) . For *Agriculturally Classified* parcels (or parts thereof), only agricultural uses are considered in the assessment (*F.S. 193.461 (6) (a)*). The difference between the *Highest and Best Use/Present Use* and the *Agricultural Use* is often referred to as the *Agricultural Exemption*.

Values (2022 Tax Roll)

Generated on 12/14/2022 12:08 PM

assessment cap is applied to all properties and limits year-to-year assessment increases to either the *Consumer Price Index* or 3%, whichever is lower for Homestead properties OR 10% for non-Homestead properties.

The **Exemptions** value is the total amount of all exemptions on the parcel.

The **Taxable** value is the *Capped Assessment* after exemptions (*Homestead, etc.*) are applied to it. This is the value that most taxing authorities use to calculate a parcel's taxes.
(i.e. Taxable = Capped Assessed - Exemptions)

Taxing Authorities

Generated on 12/14/2022 12:08 PM

Sales / Transactions

Generated on 12/14/2022 12:08 PM

Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
130,000.00	04/14/2000	3245/542	03		I
84,000.00	04/01/1990	2145/100	06		I
0.00	03/01/1980	1414/1245	01		V

Help safeguard your home against property fraud. Sign up for the Lee Clerk's free Property Fraud Alert.

Parcel Numbering History

Generated on 12/14/2022 12:08 PM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
36-47-25-00-00017.0050	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

Generated on 12/14/2022 12:08 PM

Township	Range	Section	Block	Lot
47	25E	36		

Municipality	Latitude	Longitude
City of Bonita Springs	26.33442	-81.7574

Links

View Parcel on Google Maps

View Parcel on GeoView

Solid Waste (Garbage) Roll Data

Generated on 12/14/2022 12:08 PM

Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	R - Residential Category		0	0.00

Collection Days

Garbage	Recycling	Horticulture
Friday	Tuesday	Tuesday

Flood and Storm Information

Generated on 12/14/2022 12:08 PM

Flood Insurance Find my flood zone

Community	Panel	Version	Date	Evacuation Zone
120680	0659	F	6/17/2010	A

Address History

Generated on 12/14/2022 12:08 PM

Street Number	Street Name	Unit	City	Zip	Maintenance Date
27851	EDITH LN		BONITA SPRINGS	34135	5/30/2007 8:44:06 AM
27851	EDITH LN		Bonita Springs	34135	9/1/1999 5:14:56 PM
27851	EDITH LN		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 12/14/2022 12:08 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	1.00	Lot

Appraisal Details (Current Working Values)

Generated on 12/14/2022 12:08 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	1.00	Lot

27961 Quinn Street

Property Appraiser Information

Property Data

STRAP: 36-47-25-B3-01200.0210 Folio ID: 10293884

Generated on 12/16/2022 11:30 AM

Owner Of Record - Sole Owner [Change Address]

LEE COUNTY
PO BOX 398
FORT MYERS FL 33902

Site Address

Site Address maintained by E911 Program Addressing

27961 QUINN ST
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

IMPERIAL GATES UNREC
OR 0059 PG 0251
LOT 21

[Tax Map Viewer] [View Comparables]

[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter

Just	28,886

Attributes

Land Units Of Measure	SF
Units	5502.00
Total Number of Buildings	0
Total Bedrooms / Bathrooms	0
1st Year Building on Tax Roll	N/A
Historic Designation	No

Image of Structure

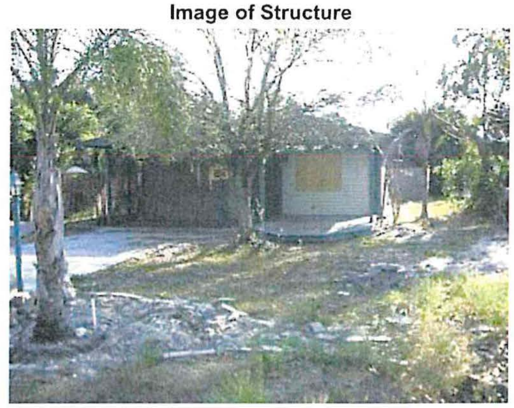


Photo Date March of 2000 ☐ View other photos

Last Inspection Date: 05/23/2019

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	45,900	6,310	45,900	45,900	0	45,900
1993	48,020	6,310	48,020	48,020	0	48,020
1994	45,710	6,310	45,710	45,710	22,860	22,850
1995	45,280	6,920	45,280	45,280	22,640	22,640
1996	49,060	5,210	49,060	46,410	23,210	23,200
1997	49,940	6,920	49,940	47,800	23,900	23,900
1998	50,810	6,920	50,810	48,610	24,310	24,300
1999	49,790	6,920	49,790	49,390	25,000	24,390
2000	53,280	6,920	53,280	53,280	53,280	0
2001	5,560	5,560	5,560	5,560	5,560	0
2002	5,560	5,560	5,560	5,560	5,560	0
2003	8,590	8,590	8,590	8,590	8,590	0
2004	15,150	15,150	15,150	15,150	15,150	0
2005	38,380	38,380	38,380	38,380	38,380	0
2006	47,220	47,220	47,220	47,220	47,220	0
2007	85,350	85,350	85,350	85,350	85,350	0
2008	53,030	53,030	53,030	53,030	53,030	0
2009	41,920	41,920	41,920	41,920	41,920	0
2010	18,938	18,938	18,938	18,938	18,938	0
2011	18,938	18,938	18,938	18,938	18,938	0
2012	17,675	17,675	17,675	17,675	17,675	0
2013	15,655	15,655	15,655	15,655	15,655	0
2014	15,655	15,655	15,655	15,655	15,655	0
2015	15,403	15,403	15,403	15,403	15,403	0
2016	19,257	19,257	19,257	16,943	16,943	0
2017	19,257	19,257	19,257	18,637	18,637	0
2018	26,135	26,135	26,135	20,501	20,501	0
2019	26,135	26,135	26,135	22,551	22,551	0
2020	42,641	42,641	42,641	24,806	24,806	0
2021	28,886	28,886	28,886	27,287	27,287	0
2022	28,886	28,886	28,886	28,886	28,886	0

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we

Exemptions / Classified Use

Generated on 12/16/2022 11:30 AM

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(i.e. Taxable = Capped Assessed - Exemptions)

Taxing Authorities

Generated on 12/16/2022 11:30 AM

Sales / Transactions

Generated on 12/16/2022 11:30 AM

Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
68,000.00	01/31/2000	3220/1574	03		I
54,000.00	04/01/1993	2380/2287	06		I
6,800.00	04/01/1985	1781/258	01		V

View Recorded Plat at LeeClerk.org

Use the above link to do a search on the Lee County Clerk of Courts website, using **59** and **251** for the book and page numbers and **Official Records** for the book type.

Help safeguard your home against property fraud. Sign up for the Lee Clerk's free Property Fraud Alert.

Building/Construction Permit Data

Generated on 12/16/2022 11:30 AM

Permit Number	Permit Type	Date
505360	Residential	04/30/1985

IMPORTANT: THIS MAY NOT BE A COMPREHENSIVE OR TIMELY LISTING OF PERMITS ISSUED FOR THIS PROPERTY.

Note: The Lee County Property Appraiser's Office does not issue or maintain any permit information. The Building/Construction permit data displayed here represents only those records this Office may find necessary to conduct Property Appraiser business. Use of this information is with the understanding that in no way is this to be considered a comprehensive listing of permits for this or any other parcel.

The Date field represents the date the property appraiser received information regarding permit activity; it may or not represent the actual date of permit issuance or completion.

Full, accurate, active and valid permit information for parcels can only be obtained from the appropriate permit issuing agency.

Parcel Numbering History

Generated on 12/16/2022 11:30 AM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
36-47-25-00-00022.2040	N/A	Split (From another Parcel)	N/A
36-47-25-00-00022.204D	N/A	Reserved for Renumber ONLY	12/02/1998
36-47-25-12-00000.0210	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

Generated on 12/16/2022 11:30 AM

Township	Range	Section	Block	Lot
47	25E	36		

Municipality	Latitude	Longitude
City of Bonita Springs	26.33205	-81.75881

Links

View Parcel on Google Maps

View Parcel on GeoView

Solid Waste (Garbage) Roll Data

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Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	R - Residential Category		0	0.00

Collection Days

Garbage	Recycling	Horticulture
Friday	Tuesday	Tuesday

Flood and Storm Information

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Flood Insurance Find my flood zone

Community	Panel	Version	Date	Evacuation Zone
120680	0659	F	6/17/2010	A

Address History

Generated on 12/16/2022 11:30 AM

Street Number	Street Name	Unit	City	Zip	Maintenance Date
27961	QUINN ST		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 12/16/2022 11:30 AM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
100	Single Family Residential	5502.00	Square Feet

Appraisal Details (Current Working Values)

Generated on 12/16/2022 11:30 AM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
100	Single Family Residential	5502.00	Square Feet

Generated on 12/16/2022 11:30 AM

This instrument prepared by:
Lee County, Dept of County Lands
1500 Monroe Street, 4th Floor
Fort Myers, FL 33901

STRAP NOS:
36-47-25-B3-00018.0000 (11750 Dean St)
36-47-25-B3-00017.0050 (27851 Edith Ln)
36-47-25-B3-01200.0210 (27961 Quinn St)

[space above for recording data]

COUNTY DEED

(with Covenants and Restrictions)

THIS DEED, made this _____ day of __________, 2023, by **LEE COUNTY, FLORIDA**, a political subdivision of the State of Florida, whose mailing address is Lee County Dept of County Lands, 1500 Monroe St, 4th Floor, Fort Myers, FL 33901 (the "County"), to the **CITY OF BONITA SPRINGS, FLORIDA**, a Florida municipal corporation, whose mailing address is 9101 Bonita Beach Road, Bonita Springs, FL 34135 ("Grantee").

WITNESSETH: That the County, for and in consideration of the sum of Ten Dollars and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, hereby conveys to Grantee all of the County's right, title and interest in and to real property situate in the City of Bonita Springs, Lee County, Florida, consisting of 3 parcels of land, described on the attached **Exhibit A** (*Legal Description*).

By accepting this Deed, Grantee accepts the property subject to certain covenants and restrictions set forth on the attached **Exhibit B** (*Covenants and Restrictions*) and **Exhibit C** (*FEMA Approval Letter*).

With reference to Florida Statutes Section 270.11, the County hereby waives its right to reserve an undivided interest in any phosphate, minerals, metals or petroleum that are or may be in, on, or under said property.

This grant conveys only the interest of the County and its Board of County Commissioners in the property herein described, and does not warrant the title or represent any state of facts concerning the title.

IN WITNESS WHEREOF, the County has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chair or Vice Chair of said Board, the day and year aforesaid.

ATTEST:
KEVIN KARNES, CLERK

By: ________________________________
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

By: ________________________________
Brian Hamman, Chair

Authorized by Resolution No. 23-06-27

APPROVED AS TO FORM FOR THE
RELIANCE OF LEE COUNTY ONLY

____
County Attorney's Office

[*ACCEPTANCE BY CITY OF BONITA SPRINGS*]

Accepted by, and executed for and on behalf of, the City of Bonita Springs, Florida, this _____ day of ____________, 2023.

ATTEST:

MICHAEL J. SHEFFIELD, CLERK

By: ________________________________
Clerk

(Seal)

CITY OF BONITA SPRINGS, FLORIDA

By: ________________________________
Rick Steinmeyer, Mayor

APPROVED AS TO FORM FOR THE CITY

____
City Attorney's Office

EXHIBIT A

LEGAL DESCRIPTION

I. STRAP NO: 36-47-25-B3-00018.0000 (11750 Dean St, Bonita Springs, FL 34135)

A parcel located in Section 36, Township 47 South, Range 25 East, Lee County, Florida, more particularly described as follows:

Beginning at the Northwest corner of the North ½ of the West ½ of the Northwest ¼ of the Southeast ¼ of the Southeast ¼ of Section 36, Township 47 South, Range 25 East, Lee County, Florida, run Easterly along the North line of said fraction, 329.83 feet, more or less, to the Northeast corner of said fraction; thence run Southerly, along the East line of said fraction 94.285 fee, more or less, to a point which lies 234.00 feet North, measured on the said East line of fraction, of the Southeast corner of said fraction; thence run Westerly, parallel to the South line of said fraction, 120.00 feet; thence run Southerly parallel to said East line of fraction, 29.00 feet; thence run Westerly parallel to said South line of fraction, 209.82 feet, more or less, to a point on the West line of said fraction; thence Northerly, along said West line of said fraction, 123.42 feet, more or less to the point of beginning.

II. 36-47-25-B3-00017.0050 (27851 Edith Ln, Bonita Springs, FL 34135)

The West 176 feet of the East ½ of the Northwest ¼ of the Southeast ¼ of the Southeast ¼ of Section 36, Township 47 South, Range 25 East, less the South 247.5 feet, Public Records of Lee County, Florida;

Subject to a FPL easement over and across the Easterly 10’ thereof, but together with a road easement as follows: The West 30’ of the South 247.5’ of the West 176’ of the East ½ of the NW ¼ of the SE ¼ of the SE ¼ of Section 36, Township 47S, Range 25 East. And together with a roadway easement over and across the East 25’ of the East ½ of the South ½ of the West ½ of the NW ¼ of the SE ¼ of the SE ¼ of Section 36, Township 47 South, Range 25 East, Lee County, Florida.

III. 36-47-25-B3-01200.0210 (27961 Quinn St, Bonita Springs, FL 34135)

Commencing at the Northeast corner of the Southwest ¼ of the Southeast ¼ of Section 36, Township 47 South, Range 25 East, Lee County, Florida; thence along the East line of the Southwest ¼ of the Southeast ¼ of said Section 36, Southerly 1033.19 feet for the place of beginning of the parcel herein described; thence continuing along the East line of the Southwest ¼ of the Southeast ¼ of said Section 36, Southerly 50.00 feet; thence parallel with the South line of said Section 36, Westerly, deflecting 89°42’30” to the right, 135.00 feet; thence parallel with the East line of the Southwest ¼ of the Southeast ¼ of said Section 36, Northerly deflecting 90°17’30” to the right 50.00 feet; thence parallel with the South line of said Section 36, Easterly deflecting 89°42’30” to the right, 135.00 feet to the place of beginning; subject to an access easement over the Westerly 25.00 feet thereof; subject to a utility easement over the Easterly 5.0 feet thereof; being a part of the Southwest ¼ of the Southeast ¼ of Section 36, Township 47 South, Range 25 East, Lee County, Florida. (Known as Lot 21, Imperial Gates, an unrecorded subdivision.)

END OF EXHIBIT A

EXHIBIT B

COVENANTS AND RESTRICTIONS

I. Background. Pursuant to a certain *Hazard Mitigation Grant Agreement* between the STATE OF FLORIDA, acting through its Department of Community Affairs (the "**State**"), and LEE COUNTY (the "**County**"), executed by the County on December 22, 1998 and by the State on or about March 24, 1999, Contract Number 99HM-8B-09-46-01-016 (the "**Agreemen**t"), and in response to an application for a hazard mitigation grant submitted by the County, the State made a grant to the County using federal funds from the Federal Emergency Management Agency ("**FEMA**"), for use by the County in purchasing several properties located within the Imperial River Floodway in the City of Bonita Springs, including without limitation the 3 parcels hereby conveyed (the "**Property**"), for the purpose of returning the Property to its natural state and thereafter perpetually maintaining the same as open space, to reduce the long term risk of flood damage. Pursuant to the Agreement, and as a condition of receiving the grant, various covenants and restrictions were placed upon the Property, including without limitation (i) requiring that the Property be maintained in perpetuity for a use that is compatible with open space, recreational, or wetlands management practices, and (ii) prohibiting the construction of new structures on the Property unless approved by FEMA, as more particularly described in the Agreement.

In connection with a proposed stormwater management project to be undertaken by the CITY OF BONITA SPRINGS, FLORIDA (the "**City**"), the City requested that the County convey the Property to the City and, concurrently, the City and County sought authorization of the conveyance from the State, which in turn sought authorization from FEMA.

II. Authorization from FEMA. Pursuant to a letter from FEMA to the State of Florida Division of Emergency Management dated June 29, 2023, attached hereto as **Exhibit C** (*FEMA Approval Letter*) and incorporated herein, FEMA has authorized the County's conveyance of the Property to the City, provided the conveyance is made subject to the covenants and restrictions set forth in said letter, including without limitation certain building and use restrictions, as more particularly described in said letter.

III. Acceptance by the City and Release of County. As a condition of the County's conveyance of the Property to the City, the City hereby (i) acknowledges that it has received a copy of the Agreement, (ii) accepts the Property subject to the covenants and restrictions set forth herein and hereby agrees to comply with the same, and (iii) agrees that, from and after the date hereof, as between the County and the City, the County is hereby released from any and all liability and obligations of any kind under the Agreement or this Deed as pertains to the Property, including without limitation liability to the State or FEMA in the event of a breach of such covenants and restrictions.

The covenants and restrictions set forth herein shall "run with the land" and be binding upon the City and its successors-in-interest.

END OF EXHIBIT B

EXHIBIT C

FEMA APPROVAL LETTER

U. S. Department of Homeland Security
Region 4
3005 Chamblee Tucker Road
Atlanta, GA 30341
FEMA

June 29, 2023

Mr. Kevin Guthrie, Director
Florida Division of Emergency Management
2555 Shumard Oak Blvd.
Tallahassee, Florida 32399-2100

Attention: Mrs. Laura Dhuwe, State Hazard Mitigation Officer

Reference: Lee County Title Transfer of Three Parcels

Dear Mr. Guthrie,

This letter is in response to the Florida Division of Emergency Management Agency's letter dated June 8, 2023, requesting FEMA' s concurrence as required by 44 C.F.R. § 80.19(a) to allow the deed transfer of the three (3) properties identified below that were purchased under HMGP 1069-0064 and FMA-PJ-04-FL-1997-020 using FEMA funds.

1) 11750 Dean Street, Bonita Springs, FL 34135 (0.79 Ac parcel)
2) 27851 Edith Lane, Bonita Springs, FL 34135 (1.6 Ac parcel)
3) 27961 Quinn Street, Bonita Springs, FL 34135 (0.13 Ac parcel)

FEMA has determined that the deed transfer for three (3) properties from Lee County to the City of Bonita Springs meets the requirements of 44 C.F.R. § 80.19(a), and accordingly hereby approves Lee County's request.

In accordance with 44 CFR § 13.37(a)(2), the Recipient, Lee County, is responsible for ensuring that the subrecipient, City of Bonita Springs, is aware of requirements imposed upon it by Federal statute and regulation. In addition, City of Bonita Springs is required by the terms of the deed to comply with the restrictive covenants therein, including but not limited to the incorporation by reference of the requirements set forth in 44 C.F.R. part 80. Among these is the requirement to obtain prior FEMA approval before building any new structures or improvements on the property that are not expressly allowed by 44 C.F.R. § 80.19(a).

The Subrecipient's letter, which accompanied FDEM's request, indicated that the parcels would be used for the purpose of constructing stormwater management ponds. This letter only provides approval for the deed transfer described above. Any other contemplated use of the deed restricted parcels will need to meet the standards of 44 C.F.R. § 80.19 and may require prior written approval by FEMA. In addition, all actions implemented must be consistent with local floodplain management ordinances and FEMA regulations.

If you have any further questions regarding this action, please contact David Vandewater, Acting Disaster Implementation Branch Chief at (404) 895-7341.

Sincerely,

Jacky S. Bell
Director
Mitigation Division

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-155
July 19, 2023

REQUESTED MOTION: Adopt Resolution approving the City's Health Reimbursement Arrangement Plan

REQUESTOR: Lisa Griggs Roberson, CPA, Director of Financial and Administrative Services

AGENDA: Consent

STRATEGIC PRIORITY:

BACKGROUND:

The City has elected an employee health insurance plan with a Health Reimbursement Arrangement (HRA).

Applicable rules and regulations require that Health Reimbursement Arrangement Plan be maintained pursuant to a written plan document.

Consistent with IRS rules, the following Resolution and plan documents were prepared to officially adopt the Health Reimbursement Arrangement Plan.

STAFF RECOMMENDATION: Approve Resolution adopting Health Reimbursement Plan.

ATTACHMENTS:

1. Resolution
2. Health Reimbursement Arrangement Plan Document

REVIEWERS:

City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield
Department Director: Lisa Griggs Roberson

CITY OF BONITA SPRINGS, FLORIDA

RESOLUTION NO. 23-xx

A RESOLUTION OF THE CITY OF BONITA SPRINGS, FLORIDA; ADOPTING THE HEALTH REIMBURSEMENT ARRANGEMENT PLAN; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on April 1, 2023, the City of Bonita Springs began its current health plan.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bonita Springs, Florida:

1. That the Health Reimbursement Arrangement, effective April 1, 2023, is hereby approved and adopted.

2. That an authorized representative of the City is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Agreement.

3. The undersigned further certifies that the attached Health Reimbursement Arrangement Plan Document are hereby approved and adopted.

DULY PASSED AND ENACTED by the City Council of the City of Bonita Springs, Lee County, Florida, this 19th day of July, 2023.

AUTHENTICATION:

_____________________________ _______________________________

Mayor City Clerk

APPROVED AS TO FORM:______________________________

City Attorney

Vote:

Bogacz	Fullick
Purdon	Forbes
Carr	Steinmeyer
Corrie	

Date filed with City Clerk: __________________________

CITY OF BONITA SPRINGS
HEALTH REIMBURSEMENT ARRANGEMENT PLAN

PLAN DOCUMENT

The Employer recognizes that the Plan Document is an important legal document and this document has been prepared based on UnitedHealthcare’s understanding of the Employer’s desired provisions. It may not conform to the Employer’s situation and the Employer should consult with its attorney on the legal and tax implications of the Plan. The Employer is responsible for reviewing all legal documents and ensuring that the documents are compliant with applicable law and consistent with the goals of the benefit plan. UnitedHealthcare is not engaged in the practice of law or giving tax advice and cannot be responsible for the legal and tax aspects of the Plan nor its appropriateness for the Employer’s situation.

TABLE OF CONTENTS

ADOPTION INFORMATION

ADOPTION INFORMATION

PLAN TYPE: Health Reimbursement Arrangement (HRA)

PLAN NAME: City of Bonita Springs Health Reimbursement Arrangement Plan

EMPLOYER, PLAN SPONSOR AND PLAN ADMINISTRATOR: City of Bonita Springs
9101 Bonita Beach Road
Bonita Springs, FL 34135
59-3649914

EMPLOYEE CLASSIFICATION: All full-time employees enrolled in the Employer-sponsored medical plan.

EMPLOYEE NEW HIRE ELIGIBILITY: First of the month following date of hire.

PLAN NUMBER: 501

ORIGINAL EFFECTIVE DATE: April 1, 2023

PLAN YEAR: April 1 – March 31

PLAN SERVICE PROVIDER: UnitedHealthcare
P.O. Box 30506
Salt Lake City, UT 84130-0506
Fax: 1-844-881-2247
Customer Service: 1-877-797-7475

PLAN PARAMETERS: The Health Reimbursement Arrangement is available for payment of eligible health insurance plan deductible, co-insurance and co-pay expenses according to the following schedule:

SINGLE COVERAGE

HRA Benefit: The Health Reimbursement Arrangement will reimburse the first $1000 of eligible deductible, co-insurance and co-pay expenses. The employee is responsible for any remaining deductible, co-insurance and co-pay expenses.

FAMILY COVERAGE

HRA Benefit: The Health Reimbursement Arrangement will reimburse the first $1000 of eligible deductible, co-insurance and co-pay expenses per family member, to a maximum of $1000 per Plan Year. The employee is responsible for any remaining deductible, co-insurance and co-pay expenses.

MAXIMUM HRA CONTRIBUTION PER PLAN YEAR: **SINGLE COVERAGE:** $1000
FAMILY COVERAGE: $1000

Adoption Information (continued)

Important: With the exception of co-pay expenses, an Explanation of Benefits (EOB) from your insurance carrier is required for reimbursement of medical expenses for which you are responsible. A doctor or clinic receipt is required as documentation for reimbursement of co-pay expenses. **Claims cannot be considered for reimbursement without the required documentation.**

Plan Year Carryover Provision: Any unused Health Reimbursement Arrangement dollars shall be carried forward to the next Plan Year. There is no maximum on the carry-over provision. Unused amounts are carried forward after the first day of the next Plan Year.

Employer Allocations to the Plan: All Plan funds will be available at any time during the Plan Year for reimbursement of qualified expenses upon submission of substantiated claims.

Claims Processing Schedule: Daily – (all mailed or faxed claims must be received at least five (5) business days prior to this day). UnitedHealthcare has a minimum reimbursement amount of $25.00 for participants being reimbursed by check.

Employee Termination Guidelines:

Number of Days to INCUR Expenses after Last Day of Employment: The remainder of the month in which termination occurs.

Number of Days to SUBMIT Claims after Last Day of Employment: Terminated employees have **90 days** following the end of the month in which termination occurs to submit claims for expenses that were incurred prior to the end of the month in which termination occurred.

This Adoption Information may be used only in conjunction with the Health Reimbursement Arrangement Plan Document and Summary Plan Description. This Adoption Information and the Health Reimbursement Arrangement document shall together be known as the Health Reimbursement Arrangement Plan.

HEALTH REIMBURSEMENT ARRANGEMENT

As used in this Plan, the following words and phrases shall have the meanings set forth herein unless a different meaning is clearly required by the context:

ARTICLE I
DEFINITIONS

1.1 **"Administrator"** means the Employer or the person or persons designated by the Employer to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Code"** means the Internal Revenue Code of 1986, as amended.

1.4 **"Dependent"** means any individual who qualifies as a Dependent under Code Section 152 (as modified by Code Section 105(b)). Notwithstanding the foregoing, the Health Reimbursement Arrangement will provide benefits in accordance with the applicable requirements of any QMCSO, even if the child does not meet the definition of "Dependent".

Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.

Notwithstanding anything in the Plan to the contrary, a Participant's Child may remain on the Plan until the end of the calendar year in which the dependent attains age 26. A Participant's "Child" includes his natural child, an adopted child, or a child placed with the Employee for adoption. It may also include step children and/or foster children if elected by the Employer. A Participant's child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Employee intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.5 **“Effective Date”** means the date specified in the Adoption Information.

1.6 **“Eligible Employee”** means any Eligible Employee as elected in the Adoption Information and as provided herein. An individual shall not be an “Eligible Employee” if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not “Eligible Employees” and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors. Furthermore, Employees of an Affiliated Employer will not be treated as “Eligible Employees” prior to the date the Affiliated Employer adopts the Plan as a Participating Employer.

However, a self-employed individual as defined under Code Section 401(c) or a 2-percent shareholder as defined under Code Section 1372(b) shall not be eligible to participate in this Plan.

1.7 **“Employee”** means any person who is employed by the Employer. The term “Employee” shall also include any person who is an employee of an Affiliated Employer and any Leased Employee deemed to be an Employee as provided in Code Section 414(n) or (o).

1.8 **“Employer”** means the entity specified in the Adoption Information, any successor which shall maintain this Plan and any predecessor which has maintained this Plan. In addition, unless the context means otherwise, the term “Employer” shall include any participating Employer which shall adopt this Plan.

1.9 **“Employer Contribution”** means the amounts contributed to the Plan by the Employer.

1.10 **“ERISA”** means the Employee Retirement Income Security Act of 1974, as amended from time to time.

1.11 **“Leased Employee”** means, effective with respect to Plan Years beginning on or after January 1, 1997, any person (other than an Employee of the recipient Employer) who, pursuant to an agreement between the recipient Employer and any other person or entity (“leasing organization”), has performed services for the recipient (or for the recipient and related persons determined in accordance with Code Section 414(n)(6)) on a substantially full time basis for a period of at least one year, and such services are performed under primary direction or control by the recipient Employer. Contributions or benefits provided a Leased Employee by the leasing organization which are attributable to services performed for the recipient Employer shall be treated as provided by the recipient Employer. Furthermore, compensation for a Leased Employee shall only include compensation from the leasing organization that is attributable to services performed for the recipient Employer.

A Leased Employee shall not be considered an employee of the recipient Employer if: (a) such employee is covered by a money purchase pension plan providing: (1) a nonintegrated employer contribution rate of at least ten percent (10%) of compensation, as defined in Code Section 415(c)(3), but for Plan Years beginning prior to January 1, 1998, including amounts contributed pursuant to a salary reduction agreement which are excludable from the employee's gross income under Code Sections 125, 402(e)(3), 402(h)(1)(B), 403(b), or for Plan Years beginning on or after January 1, 2001 (or as of a date, no earlier than January 1, 1998, 132(f)(4), (2) immediate participation, and (3) full and immediate vesting; and (b) leased employees do not constitute more than twenty percent (20%) of the recipient Employer's non-highly compensated workforce.

1.12 **"Participant"** means any Eligible Employee who has satisfied the requirements of Section 2.1 and has not for any reason become ineligible to participate further in the Plan.

1.13 **"Plan"** means this Plan Document and the Adoption Information as adopted by the Employer, including all amendments thereto. "Plan" means the "Health Reimbursement Arrangement."

1.14 **"Plan Year"** means the coverage period as set forth in the Adoption Information.

1.15 **"Premiums"** mean the Participant's cost for any health plan coverage.

1.16 **"Qualifying Medical Expenses"** means any expense eligible for reimbursement under the Health Reimbursement Arrangement which would qualify as a "medical expense" (within the meaning of Code Section 213(d) and as allowed under Code Sections 105 and 106 and the rulings and Treasury regulations thereunder) of the Participant, the Participant's Spouse or a Dependent and not otherwise used by the Participant as a deduction in determining the Participant's tax liability under the Code or reimbursed under any other health coverage, including a health Flexible Spending Account. Qualifying Medical Expenses covered by this Plan are limited as elected in the Adoption Information. Furthermore, a Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c). If the Employer provides Health Savings Accounts for Participants, Qualifying Medical Expenses reimbursed shall be limited to those allowed under Code Section 223. "Incurred" means when the Participant is provided with the medical care that gives rise to the Qualifying Medical Expense and not when the Participant formally billed or charged for, or pays for, the medical care.

1.17 **"Spouse"** means a spouse as determined under federal tax law.

ARTICLE II
PARTICIPATION

2.1 Eligibility

Any Eligible Employee shall be eligible to participate hereunder on the date such Employee satisfies the conditions of eligibility elected in the Adoption Information.

An Eligible Employee may make or change an election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

2.2 Effective Date of Participation

An Eligible Employee who has satisfied the conditions of eligibility pursuant to Section 2.1 shall become a Participant effective as of the date elected in the Adoption Information.

If an Employee, who has satisfied the Plan's eligibility requirements and would otherwise have become a Participant, shall go from a classification of a noneligible Employee to an Eligible Employee, such Employee shall become a Participant on the date such Employee becomes an Eligible Employee or, if later, the date that the Employee would have otherwise entered the Plan had the Employee always been an Eligible Employee.

If an Employee, who has satisfied the Plan's eligibility requirements and would otherwise become a Participant, shall go from a classification of an Eligible Employee to a noneligible class of Employees, such Employee shall become a Participant in the Plan on the date such Employee again becomes an Eligible Employee, or, if later, the date that the Employee would have otherwise entered the Plan had the Employee always been an Eligible Employee.

2.3 Termination of Participation

This Section shall be applied and administered consistent with any rights a Participant and the Participant's Dependents may be entitled to pursuant to Code Section 4980B, Section 7.13 of the Plan, or as specified in the Adoption Information. In the case of the death of the Participant, any remaining balances may only be paid out as reimbursements for Qualifying Medical Expenses of the Participant, his or her Spouse and/or his or her Dependent, and shall not constitute a death benefit to the Participant's estate and/or the Participant's beneficiaries.

ARTICLE III
BENEFITS

3.1 Establishment of Plan

(a) This Health Reimbursement Arrangement is intended to qualify as a Health Reimbursement Arrangement under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder.

(b) Participants in this Health Reimbursement Arrangement may submit claims for the reimbursement of Qualifying Medical Expenses as defined under the Plan and the Adoption Information. Unless otherwise stated in the Adoption Information, this Plan shall reimburse any expenses only after amounts in all other Plans that could reimburse the expense have been exhausted.

(c) The Employer shall make available to each Participant an Employer Contribution as stated in the Adoption Information, for the reimbursement of Qualifying Medical Expenses. No salary reductions may be made to this Health Reimbursement Arrangement.

(d) This Plan shall not be coordinated or otherwise connected to the Employer's cafeteria plan (as defined in Code Section 125), except as permitted by the Code and the Treasury regulations thereunder, to the extent necessary to maintain this Plan as a Health Reimbursement Arrangement.

(e) If the Employer maintains Health Savings Accounts for Participants, this Arrangement shall be operated in accordance with the restrictions under Code Section 223.

3.2 Nondiscrimination Requirements

(a) It is the intent of this Health Reimbursement Arrangement not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) If the Administrator deems it necessary to avoid discrimination under this Health Reimbursement Arrangement, it may, but shall not be required to reduce benefits provided to "highly compensated individuals" (as defined in Code Section 105(h)) in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner.

3.3 Health Reimbursement Arrangement Claims

(a) The Administrator shall direct the reimbursement to each eligible Participant for all Qualifying Medical Expenses. All Qualifying Medical Expenses eligible for reimbursement pursuant to Section 3.1(b) shall be reimbursed during the Plan Year, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Qualifying Medical Expenses were incurred during a Plan Year. Claims must include receipts or documentation that the expense being incurred is eligible for reimbursement, in order to claim reimbursement. Expenses may be reimbursed in subsequent Plan Years, subject to the provisions on the Adoption Information and Section 3.3(c) below. However, a Participant may not submit claims incurred prior to beginning participation in the Plan and/or the Effective Date of the Plan, whichever is earlier.

(b) Notwithstanding the foregoing, Qualifying Medical Expenses shall not be reimbursable under this Plan if eligible for reimbursement and claimed under the Employer's Health Flexible Spending Account or Health Savings Account, if applicable.

(c) Claims for the reimbursement of Qualifying Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable. However, if a Participant fails to submit a claim within the period elected on the Adoption Information immediately following the end of the Plan Year, those Qualifying Medical Expense claims shall not be considered for reimbursement by the Administrator.

(d) Reimbursement payments under this Plan shall be made directly to the Participant.

(e) If the maximum amount available for reimbursement for a Plan Year is not utilized in its entirety, such remainder shall be carried forward to another Plan Year or forfeited, as stated in the Adoption Information.

3.4 Debit and Credit Cards

(a) If the Debit Card is offered, Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Qualifying Medical Expenses, as set forth in this Section.

(b) Each Participant issued a card shall certify that such card shall only be used for Qualifying Medical Expenses. The Participant shall also certify that any Qualifying Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

(c) Such card shall be issued upon the Participant's Effective Date of Participation and reissued on a periodic basis providing the Participant remains a Participant in the Health Reimbursement Arrangement. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant withdraws from the Health Reimbursement Arrangement.

(d) The dollar amount of coverage available on the card shall be the amount contributed by the Employer for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth on the Adoption Information.

(e) The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator.

(f) The cards shall only be used for Qualifying Medical Expense purchases at these providers, including, but not limited to, the following:

(1) Co-payments for doctor and other medical care;
(2) Purchase of drugs obtained with a prescription;
(3) Purchase of medical items such as eyeglasses, syringes, insulin, crutches, etc.

(g) Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(h) If such purchase is later determined by the Administrator not to qualify as a Qualifying Medical Expense, the Administrator, in its discretion, shall use the one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

(1) Repayment of the improper amount by the Participant;

(2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;

(3) Claims substitution or offset of future claims until the amount is repaid.

(4) If subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

3.5 Opt Out

A Participant may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, elect to permanently opt out of reimbursement under this Arrangement. This election must be made in writing and allowed at least annually.

ARTICLE IV
BENEFITS AND RIGHTS

4.1 Claim for Benefits

Any claim for Benefits shall be made to the Plan Administrator or Plan Service Provider. The following timetable for claims and rules below apply:

Notification of whether claim is accepted or denied 30 days

Extension due to matters beyond the control of the Plan	15 days
Insufficient information to process the claim:	
Notification to Participant	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Plan Administrator or Plan Service Provider will provide written or electronic notification of any claim denial. The notice will state:

(a) The specific reason or reasons for the denial.

(b) Reference to the specific Plan provisions on which the denial was based.

(c) A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary.

(d) A statement that the claimant is entitled to receive, upon request and free of charge reasonable access to, and copies of, all documents, records, and other information relevant to the claim; and

(e) If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When the Participant receives a denial, the Participant shall have 180 days following receipt of the notification in which to appeal the decision. The Participant may submit written comments, documents, records, and other information relating to the claim. If the Participant requests, the Participant shall be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a claim if it:

(a) was relied upon in making the claim determination;

(b) was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;

(c) demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or

(d) constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

ARTICLE V
ADMINISTRATION

5.1 Plan Administration

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

(a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the provisions of the Plan, the Administrator’s interpretations thereof in good faith to be final and conclusive on all persons claiming benefits under the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;

(d) To limit benefits for certain highly compensated individuals if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

(e) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;

(f) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan;

(g) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan; and

(h) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 105(h) and the Treasury regulations thereunder.

5.2 Examination of Records

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

5.3 Indemnification of Administrator

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney’s fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

5.4 Coordination of Benefits

When a Participant is covered by this Plan and another plan, or the Participant's Spouse is covered by this Plan and by another plan or the Participant's Dependents are covered under two or more plans, the plans will coordinate benefits when a claim is received.

The plan that pays first according to the rules will pay as if there were no other plan involved. The secondary and subsequent plans will pay the balance due up to 100% of the allowable Qualifying Medical Expenses.

The plan that pays first according to the rules will pay as if there were no other plan involved. The secondary and subsequent plans will pay the balance up to each one's plan formula minus whatever the primary plan paid (non-duplication of benefits). The total reimbursement will never be more than the amount that would have been paid if the secondary plan had been the primary plan -- 50% or 80% or 100% -- whatever it may be. The balance due, if any, is the responsibility of the Participant.

Benefit plan. This provision will coordinate the medical and dental benefits of a benefit plan. The term benefit plan means this Plan or any one of the following plans:

(a) Group or group-type plans, including franchise or blanket benefit plans.

(b) Group practice and other group prepayment plans.

(c) Federal government plans or programs. This includes, but is not limited to, Medicare and Tricare.

(d) Other plans required or provided by law. This does not include Medicaid or any benefit plan like it that, by its terms, does not allow coordination.

(e) No Fault Auto Insurance, by whatever name it is called, when not prohibited by law.

Automobile limitations. When medical payments are available under vehicle insurance, the Plan shall always be considered the secondary carrier regardless of the individual's election under PIP (personal injury protection) coverage with the auto carrier.

Benefit plan payment order. When two or more plans provide benefits for the same allowable charge, benefit payment will follow these rules:

(a) Plans that do not have a coordination provision, or one like it, will pay first. Plans with such a provision will be considered after those without one.

(b) Plans with a coordination provision will pay their benefits up to the allowable charge.

(c) The benefits of the plan which covers the person directly (that is, as an Employee, member or subscriber) ("Plan A") are determined before those of the plan which covers the person as a Dependent ("Plan B").

(d) The benefits of a benefit plan which covers a person as an Employee who is neither laid off nor retired are determined before those of a benefit plan which covers that person as a laid-off or retired Employee. The benefits of a benefit plan which covers a person as a Dependent of an Employee who is neither laid off nor retired are determined before those of a benefit plan which covers a person as a Dependent of a laid off or retired Employee. If the other benefit plan does not have this rule, and if, as a result, the plans do not agree on the order of benefits, this rule does not apply.

(e) The benefits of a benefit plan which covers a person as an Employee who is neither laid off nor retired are determined before those benefits of a benefit plan which covers that person as a laid-off or retired Employee. If the other benefit plan does not have this rule, and if, as a result, the plans do not agree on the order of benefits, this rule does not apply.

(f) The benefits of a benefit plan which covers a person as an Employee who is neither laid off nor retired or a Dependent of an Employee who is neither laid off nor retired are determined before those of a plan which covers the person as a COBRA beneficiary.

(g) When a child is covered as a Dependent and the parents are not separated or divorced, these rules will apply:

(1) The benefits of the benefit plan of the parent whose birthday falls earlier in a year are determined before those of the benefit plan of the parent whose birthday falls later in that year;

(2) If both parents have the same birthday, the benefits of the benefit plan which has covered the parent for the longer time are determined before those of the benefit plan which covers the other parent.

(h) When a child's parents are divorced or legally separated, these rules will apply:

(1) This rule applies when the parent with custody of the child has not remarried. The benefit plan of the parent with custody will be considered before the benefit plan of the parent without custody.

(2) This rule applies when the parent with custody of the child has remarried. The benefit plan of the parent with custody will be considered first. The benefit plan of the stepparent that covers the child as a Dependent will be considered next. The benefit plan of the parent without custody will be considered last.

(3) This rule will be in place of items (1) and (2) above when it applies. A court decree may state which parent is financially responsible for medical and dental benefits of the child. In this case, the benefit plan of that parent will be considered before other plans that cover the child as a Dependent.

(4) If the specific terms of the court decree state that the parents shall share joint custody, without stating that one of the parents is responsible for the health care expenses of the child, the plans covering the child shall follow the order of benefit determination rules outlined above when a child is covered as a Dependent and the parents are not separated or divorced.

(5) For parents who were never married to each other, the rules apply as set out above as long as paternity has been established.

(i) If there is still a conflict after these rules have been applied, the benefit plan which has covered the patient for the longer time will be considered first. When there is a conflict in coordination of benefit rules, the Plan will never pay more than 50% of allowable charges when paying secondary.

(j) Medicare will pay primary, secondary or last to the extent stated in federal law. When Medicare is to be the primary payer, this Plan will base its payment upon benefits that would have been paid by Medicare under Parts A and B regardless of whether or not the person was enrolled under any of these parts. The Plan reserves the right to coordinate benefits with respect to Medicare Part D. The Plan Administrator will make this determination based on the information available through CMS.

(k) If a Plan Participant is under a disability extension from a previous benefit plan, that benefit plan will pay first and the Plan will pay second.

(l) The Plan will pay primary to Tricare and a State child health plan to the extent required by federal law.

Claims determination period. Benefits will be coordinated on a calendar year basis. This is called the claims determination period.

Right to receive or release necessary information. To make this provision work, the Plan may give or obtain needed information from an insurer or any other organization or person. This information may be given or obtained without the consent of or notice to any other person. A Participant will give the Plan the information it asks for about other plans and their payment of Qualifying Medical Expenses.

Facility of payment. The Plan may repay other plans for benefits paid that the Plan Administrator determines it should have paid. That repayment will count as a valid payment under this Plan.

Right of recovery. The Plan may pay benefits that should be paid by another benefit plan. In this case the Plan may recover the amount paid from the other benefit plan or the Participant and his or her Dependents. That repayment will count as a valid payment under the other benefit plan.

Further, the Plan may pay benefits that are later found to be greater than the allowable charge. In this case, the Plan may recover the amount of the overpayment from the source to which it was paid.

ARTICLE VI
AMENDMENT OR TERMINATION OF PLAN

6.1 Amendment

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant.

6.2 Termination

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further reimbursements shall be made.

ARTICLE VII
MISCELLANEOUS

7.1 Plan Interpretation

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 7.11.

7.2 Gender and Number

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

7.3 Written Document

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 105 and any Treasury regulations thereunder.

7.4 Exclusive Benefit

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

7.5 Participant’s Rights

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

7.6 Action by the Employer

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

7.7 No Guarantee of Tax Consequences

Neither the Administrator, the Employer nor the Plan Service Provider makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

7.8 Indemnification of Employer by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Qualifying Medical Expense, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

7.9 Funding

Unless otherwise required by law, amounts made available by the Employer need not be placed in trust, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

7.10 Governing Law

This Plan shall be construed and enforced according to the Code, and the laws of the state or commonwealth in which the Employer's principal office is located (unless otherwise designated in the Adoption Information).

7.11 Severability

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

7.12 Headings

The headings and subheadings of this Plan have been inserted for convenience of reference and are to be ignored in any construction of the provisions hereof.

7.13 Continuation of Coverage

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each qualified beneficiary (as defined in Code Section 4980B) will be entitled to continuation coverage as prescribed in Code Section 4980B. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

7.14 Family and Medical Leave Act

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with 29 CFR Part 825.

7.15 Health Insurance Portability and Accountability Act

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

7.16 Uniformed Services Employment and Reemployment Rights Act

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder.

7.17 HIPAA Privacy Standards

(a) If this Plan is subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the “Privacy Standards”), then this Section shall apply.

(b) The Plan shall not disclose Protected Health Information to any member of Employer’s workforce unless each of the conditions set out in this Section are met. “Protected Health Information” shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

(c) Protected Health Information disclosed to members of Employer’s workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan’s administrative functions shall include all Plan payment functions and health care operations. The terms “payment” and “health care operations” shall have the same definitions as set out in the Privacy Standards, but the term “payment” generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care.

(d) The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) The Employer must provide certification to the Plan that it agrees to:

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

(5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

(8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

7.18 HIPAA Electronic Security Standards

If this Plan is subject to the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"), then this Section shall apply as follows:

(a) The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

(b) The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

(c) The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 7.17.

(d) The Plan shall not disclose Protected Health Information to any member of Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

(e) Protected Health Information disclosed to members of Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care.

(f) The Plan shall disclose Protected Health Information only to members of the Employer's workforce, who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(g) The Employer must provide certification to the Plan that it agrees to:

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

(5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

(8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(10) Ensure the adequate separation between the Plan and members of the Employer’s workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

7.19 Mental Health Parity and Addiction Equity Act

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act.

7.20 Genetic Information Nondiscrimination Act (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

7.21 Women’s Health and Cancer Rights Act

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

7.22 Newborns’ and Mothers’ Health Protection Act

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed this ________________ day

of ______________________, ____________.

____
Employer

By____

Certificate of Adopting Resolution

The undersigned authorized representative of City of Bonita Springs (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on ______________________ and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the Health Reimbursement Arrangement, effective April 1, 2023, is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Agreement.

The undersigned further certifies that attached hereto is a true copy of the Health Reimbursement Arrangement Plan Document and Summary Plan Description which are hereby approved and adopted.

Date: ____

Signed: ____

Print Name/Title: ____

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-149
July 19, 2023

REQUESTED MOTION: Discussion regarding purchasing addional License Plate Readers (LPRs) for use by the Community Policing Unit of the Lee County Sheriff's Office.

REQUESTOR: Council Member Jesse Purdon, District 2

AGENDA: Mayor & Council Member Items

STRATEGIC PRIORITY:

BACKGROUND:

On June 21, 2023, the City Council received an update from the Lee County Sheriff's Office (LCSO) regarding Community Policing activities. During the update, discussion ensued regarding the improved efficacy of investigations utilizing a License Plate Reader (LPR) for law enforcement purposes.

I would like to discuss with Council whether the City would like to fund the purchase of two LPRs for LCSO's Community Policing Unit at a cost of $45,000 each for a total of $90,000. Should Council wish to proceed, I would ask that staff coordinate with LCSO on the purchase with the available funding in the General Fund Operating Contingency budget line item.

STAFF RECOMMENDATION: Council's pleasure.

ATTACHMENTS: No attachments.

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Mike Sheffield
Department Director:	

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-150
July 19, 2023

REQUESTED MOTION: Discussion regarding potential property acquisition along Goodwin Street and Terry Street.

REQUESTOR: Council Member Jesse Purdon, District 2

AGENDA: Mayor & Council Member Items

STRATEGIC PRIORITY:

BACKGROUND:

Last year, Council approved a CIP project for sidewalk and drainage improvements on Goodwin Street. During outreach for the CIP project, the neighbors contacted me about the property located at 10601 Goodwin Street, which is a privately owned vacant lot abutting Leitner Creek and hosts a Banyan tree.

Additionally, Council approved a CIP project for the construction of a sidewalk on the south side of West Terry Street from US 41 Road to Old US 41. It is currently under design and will likely require right-of-way acquisition throughout the corridor. There are currently two parcels for sale along this corridor that are across from and adjacent to a City-owned lots. The parcels are located at 10420 and 10430 West Terry Street, just west of the railroad tracks.

If Council is interested in these opportunities, I would like to direct staff to come back with proposals for use of these properties as well as preliminary due diligence.

STAFF RECOMMENDATION: Council's pleasure.

ATTACHMENTS:

1. Property Data from the Lee County Property Appraiser's Office

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REVIEWERS:

City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield

Property Data

STRAP: 35-47-25-B2-00107.0010 Folio ID: 10292038

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Owner Of Record - Sole Owner

[Change Address]

COMFORT FOR KEEPS LLC
c/o THOMAS TAIPOLI
10690
GOODWIN ST
BONITA SPRINGS FL 34135

Site Address

Site Address maintained by E911 Program Addressing

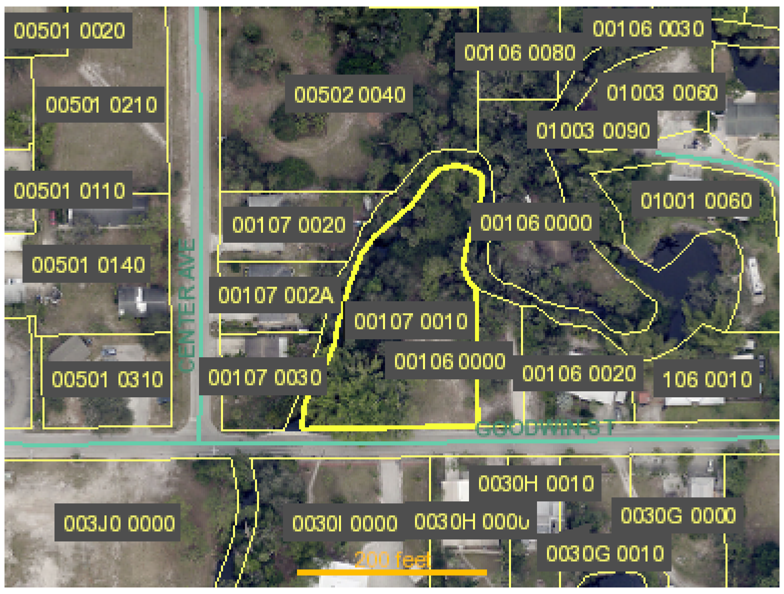
10601 GOODWIN ST
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

BONITA FARMS PB 3 PG 27 LOT PT 7 SEC 35 LYING SE OF LEITNER CREEK

[Tax Map Viewer] [View Comparables]



[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter Tax Refund Status

Just	197,025

Attributes

Land Units Of Measure	SF
Units	36242.00
Total Number of Buildings	0
Total Bedrooms / Bathrooms	0
1st Year Building on Tax Roll	N/A
Historic Designation	No

Image of Structure

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	49,520	30,090	49,520	49,520	25,260	24,260
1993	47,490	30,090	47,490	47,490	24,250	23,240
1994	47,490	30,090	47,490	47,490	24,250	23,240
1995	47,490	30,090	47,490	47,490	24,250	23,240
1996	47,490	30,090	47,490	47,490	0	47,490
1997	47,490	30,090	47,490	47,490	0	47,490
1998	47,490	30,090	47,490	47,490	0	47,490
1999	30,090	30,090	30,090	30,090	0	30,090
2000	30,090	30,090	30,090	30,090	0	30,090
2001	30,090	30,090	30,090	30,090	0	30,090
2002	47,790	47,790	47,790	47,790	0	47,790
2003	65,490	65,490	65,490	65,490	0	65,490
2004	70,800	70,800	70,800	70,800	0	70,800
2005	70,800	70,800	70,800	70,800	0	70,800
2006	130,100	130,100	130,100	130,100	0	130,100
2007	130,100	130,100	130,100	130,100	0	130,100
2008	91,160	91,160	91,160	91,160	0	91,160
2009	59,300	59,300	59,300	59,300	0	59,300
2010	59,295	59,295	59,295	59,295	0	59,295
2011	59,295	59,295	59,295	59,295	0	59,295
2012	55,224	55,224	55,224	55,224	0	55,224
2013	55,224	55,224	55,224	55,224	0	55,224
2014	55,224	55,224	55,224	55,224	0	55,224
2015	55,224	55,224	55,224	55,224	0	55,224
2016	55,224	55,224	55,224	55,224	0	55,224
2017	55,224	55,224	55,224	55,224	0	55,224
2018	55,224	55,224	55,224	55,224	0	55,224
2019	55,224	55,224	55,224	55,224	0	55,224
2020	67,954	67,954	67,954	60,746	0	60,746
2021	67,954	67,954	67,954	66,821	0	66,821

2022	75,836	75,836	75,836	73,503	0	73,503

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we produce and is dated as of January 1st of the tax year in question (F.A.C. 12D-1.002).

The **Land** value is the portion of the total parcel assessment attributed to the land.

The **Market Assessed** value is the total parcel assessment (less any considerations for the cost of sale) based upon the assessment standard. Most parcels are assessed based either upon the *Highest and Best Use* standard or the *Present Use* standard (*F.S. 193.011*) . For *Agriculturally Classified* parcels (or parts thereof), only agricultural uses are considered in the assessment (*F.S. 193.461 (6) (a)*). The difference between the *Highest and Best Use/Present Use* and the *Agricultural Use* is often referred to as the *Agricultural Exemption*.
(i.e. Market Assessed = Just - Agricultural Exemption)

The **Capped Assessed** value is the *Market Assessment* after any *Save Our Homes* or *10% Assessment Limitation* cap is applied. This assessment cap is applied to all properties and limits year-to-year assessment increases to either the *Consumer Price Index* or 3%, whichever is lower for Homestead properties OR 10% for non-Homestead properties.

The **Exemptions** value is the total amount of all exemptions on the parcel.

The **Taxable** value is the *Capped Assessment* after exemptions (*Homestead, etc.*) are applied to it. This is the value that most taxing authorities use to calculate a parcel's taxes.
(i.e. Taxable = Capped Assessed - Exemptions)

Exemptions / Classified Use (Current)

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No existing exemptions found for this property.

Exemptions / Classifed Use (2022 Tax Roll)

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No exemptions found for this tax year.

Values (2022 Tax Roll)

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Property Values		Attributes	
Just	75,836		SF
Assessed	75,836		36242.00
Portability Applied	0		0
Cap Assessed	73,503		0
Taxable	73,503		N/A
Cap Difference	2,333	Historic Designation	No

Taxing Authorities

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CITY OF BONITA SPRINGS / BONITA REDEVELOPMENT AREA / 311

Name / Code	Category	Mailing Address
LEE CO GENERAL REVENUE / 044	County	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
LEE COUNTY LIBRARY DIST / 052	Dependent District	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
BONITA SPRINGS FIRE DISTRICT / 009	Independent District	BONITA SPRINGS FIRE DISTRICT 27701 BONITA GRANDE DR BONITA SPRINGS FL 34135
LEE CO HYACINTH CONTROL DIST / 051	Independent District	LEE CO HYACINTH CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971

LEE CO MOSQUITO CONTROL DIST / 053	Independent District	LEE CO MOSQUITO CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971
WEST COAST INLAND NAVIGATION DIST / 098	Independent District	WEST COAST INLAND NAVIGATION DIST 200 MIAMI AVE E VENICE FL 34285-2408
BONITA SPRINGS REDEVELOPMENT AREA / 336	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
CITY OF BONITA SPRINGS / 157	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
PUBLIC SCHOOL - BY LOCAL BOARD / 012	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
PUBLIC SCHOOL - BY STATE LAW / 013	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
CITY OF BONITA SPRINGS STORMWATER / 387	Special District	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
FLORIDA GREEN FINANCE AUTHORITY / 358	Special District	SPECIAL DISTRICT SERVICES INC 2501A BURNS RD PALM BEACH GARDENS FL 33410
SFWMD-DISTRICT-WIDE / 110	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-EVERGLADES CONSTRUCTION PROJECT / 084	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-OKEECHOBEE BASIN / 308	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406

Sales / Transactions

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Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
69,625.00	05/30/2014	2014000114679	30		V
100.00	08/16/2000	3860/3342	01		I
0.00	12/01/1995	2694/1183	03		I
0.00	04/01/1986	1849/1850	04		I

View Recorded Plat at LeeClerk.org

Use the above link to do a search on the Lee County Clerk of Courts website, using **3** and **27** for the book and page numbers and **Plats Book** for the book type.

Help safeguard your home against property fraud. Sign up for the Lee Clerk's free Property Fraud Alert.

Parcel Numbering History

Generated on 7/14/2023 11:27 AM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
35-47-25-05-00002.0050	N/A	Split and Combine - No Delete Occurs	06/12/1998
35-47-25-01-00007.0010	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

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Township	Range	Section	Block	Lot
47	25E	35	00107	0010

Municipality	Latitude	Longitude
City of Bonita Springs	26.34422	-81.77737

Links

View Parcel on Google Maps	View Recorded Plat at LeeClerk.org Use the above link to do an Official Records search on the Lee County Clerk of Courts website, using 3 and 27 for the book and page numbers.	View Parcel on GeoView

Solid Waste (Garbage) Roll Data

Generated on 7/14/2023 11:27 AM

Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	R - Residential Category		0	0.00

Collection Days

Garbage	Recycling	Horticulture
Friday	Tuesday	Tuesday

Flood and Storm Information

Generated on 7/14/2023 11:27 AM

	Flood Insurance	Find my flood zone		
Community	Panel	Version	Date	Evacuation Zone
120680	0657	F	6/17/2010	A

Address History

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Street Number	Street Name	Unit	City	Zip	Maintenance Date
10601	GOODWIN ST		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 7/14/2023 11:27 AM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
100	Single Family Residential	36242.00	Square Feet

Appraisal Details (Current Working Values)

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Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
100	Single Family Residential	36242.00	Square Feet

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Property Data

STRAP: 35-47-25-B1-00600.0480 Folio ID: 10293057

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Owner Of Record - Sole Owner [Change Address]

SP HOLDINGS OF SW FLORIDA LLC
11150 LIVINGSTON RD
NAPLES FL 34105

Site Address

Site Address maintained by E911 Program Addressing

10420 W TERRY ST
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

PLAN OF RIVERSIDE
PB 8 PG 3 LOT 48 +
E 1/2 OF LOT 49

[Tax Map Viewer] [View Comparables]

[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter   Tax Refund Status

Just	59,887

Attributes

Land Units Of Measure	FF
Units	78.00
Total Number of Buildings	0
Total Bedrooms / Bathrooms	0
1st Year Building on Tax Roll	N/A
Historic Designation	No

Image of Structure

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	11,450	11,450	11,450	11,450	0	11,450
1993	11,450	11,450	11,450	11,450	0	11,450
1994	11,450	11,450	11,450	11,450	0	11,450
1995	11,450	11,450	11,450	11,450	0	11,450
1996	11,450	11,450	11,450	11,450	0	11,450
1997	11,450	11,450	11,450	11,450	0	11,450
1998	11,450	11,450	11,450	11,450	0	11,450
1999	11,450	11,450	11,450	11,450	0	11,450
2000	11,450	11,450	11,450	11,450	0	11,450
2001	13,540	13,540	13,540	13,540	0	13,540
2002	16,310	16,310	16,310	16,310	0	16,310
2003	26,730	26,730	26,730	26,730	0	26,730
2004	26,730	26,730	26,730	26,730	0	26,730
2005	40,260	40,260	40,260	40,260	0	40,260
2006	104,130	104,130	104,130	104,130	0	104,130
2007	104,130	104,130	104,130	104,130	0	104,130
2008	69,250	69,250	69,250	69,250	0	69,250
2009	54,740	54,740	54,740	54,740	0	54,740
2010	24,731	24,731	24,731	24,731	0	24,731
2011	24,731	24,731	24,731	24,731	0	24,731
2012	23,082	23,082	23,082	23,082	0	23,082
2013	20,444	20,444	20,444	20,444	0	20,444
2014	20,444	20,444	20,444	20,444	0	20,444
2015	20,114	20,114	20,114	20,114	0	20,114
2016	20,114	20,114	20,114	20,114	0	20,114
2017	20,114	20,114	20,114	20,114	0	20,114
2018	29,677	29,677	29,677	22,125	0	22,125
2019	29,677	29,677	29,677	29,677	0	29,677
2020	29,677	29,677	29,677	29,677	0	29,677
2021	29,677	29,677	29,677	29,677	0	29,677

2022	33,090	33,090	33,090	32,645	0	32,645

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we produce and is dated as of January 1st of the tax year in question (F.A.C. 12D-1.002).

The **Land** value is the portion of the total parcel assessment attributed to the land.

The **Market Assessed** value is the total parcel assessment (less any considerations for the cost of sale) based upon the assessment standard. Most parcels are assessed based either upon the *Highest and Best Use* standard or the *Present Use* standard (*F.S. 193.011*) . For *Agriculturally Classified* parcels (or parts thereof), only agricultural uses are considered in the assessment (*F.S. 193.461 (6) (a)*). The difference between the *Highest and Best Use/Present Use* and the *Agricultural Use* is often referred to as the *Agricultural Exemption*.
(i.e. Market Assessed = Just - Agricultural Exemption)

The **Capped Assessed** value is the *Market Assessment* after any *Save Our Homes* or *10% Assessment Limitation* cap is applied. This assessment cap is applied to all properties and limits year-to-year assessment increases to either the *Consumer Price Index* or 3%, whichever is lower for Homestead properties OR 10% for non-Homestead properties.

The **Exemptions** value is the total amount of all exemptions on the parcel.

The **Taxable** value is the *Capped Assessment* after exemptions (*Homestead, etc.*) are applied to it. This is the value that most taxing authorities use to calculate a parcel's taxes.
(i.e. Taxable = Capped Assessed - Exemptions)

Exemptions / Classified Use (Current)

Generated on 7/14/2023 1:58 PM

No existing exemptions found for this property.

Exemptions / Classifed Use (2022 Tax Roll)

Generated on 7/14/2023 1:58 PM

No exemptions found for this tax year.

Values (2022 Tax Roll)

Generated on 7/14/2023 1:58 PM

Property Values		Attributes	
Just	33,090		FF
Assessed	33,090		78.00
Portability Applied	0		0
Cap Assessed	32,645		0
Taxable	32,645		N/A
Cap Difference	445	Historic Designation	No

Taxing Authorities

Generated on 7/14/2023 1:58 PM

CITY OF BONITA SPRINGS / BONITA REDEVELOPMENT AREA / 311

Name / Code	Category	Mailing Address
LEE CO GENERAL REVENUE / 044	County	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
LEE COUNTY LIBRARY DIST / 052	Dependent District	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
BONITA SPRINGS FIRE DISTRICT / 009	Independent District	BONITA SPRINGS FIRE DISTRICT 27701 BONITA GRANDE DR BONITA SPRINGS FL 34135
LEE CO HYACINTH CONTROL DIST / 051	Independent District	LEE CO HYACINTH CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971

LEE CO MOSQUITO CONTROL DIST / 053	Independent District	LEE CO MOSQUITO CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971
WEST COAST INLAND NAVIGATION DIST / 098	Independent District	WEST COAST INLAND NAVIGATION DIST 200 MIAMI AVE E VENICE FL 34285-2408
BONITA SPRINGS REDEVELOPMENT AREA / 336	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
CITY OF BONITA SPRINGS / 157	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
PUBLIC SCHOOL - BY LOCAL BOARD / 012	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
PUBLIC SCHOOL - BY STATE LAW / 013	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
CITY OF BONITA SPRINGS STORMWATER / 387	Special District	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
FLORIDA GREEN FINANCE AUTHORITY / 358	Special District	SPECIAL DISTRICT SERVICES INC 2501A BURNS RD PALM BEACH GARDENS FL 33410
SFWMD-DISTRICT-WIDE / 110	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-EVERGLADES CONSTRUCTION PROJECT / 084	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-OKEECHOBEE BASIN / 308	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406

Sales / Transactions

Generated on 7/14/2023 1:58 PM

Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
225,000.00	12/27/2022	2023000001498	01		I
10.00	02/21/2020	2020000047648	11		V
18,000.00	05/10/2018	2018000114765	01		V
6,700.00	03/01/1979	1335/1118	06		V
100.00	03/03/1978	1257/1474	01		V

View Recorded Plat at LeeClerk.org

Use the above link to do a search on the Lee County Clerk of Courts website, using **8** and **3** for the book and page numbers and **Plats Book** for the book type.

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Parcel Numbering History

Generated on 7/14/2023 1:58 PM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
35-47-25-06-00000.0490	N/A	Combined (With another parcel-Delete Occurs)	N/A

35-47-25-06-00000.0480	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

Generated on 7/14/2023 1:58 PM

Township	Range	Section	Block	Lot
47	25E	35	00600	0480

Municipality	Latitude	Longitude
City of Bonita Springs	26.34531	-81.78119

Links

View Parcel on Google Maps

View Recorded Plat at LeeClerk.org
Use the above link to do an Official Records search on the Lee County Clerk of Courts website, using 8 and 3 for the book and page numbers.

View Parcel on GeoView

Solid Waste (Garbage) Roll Data

Generated on 7/14/2023 1:58 PM

Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	-		0	0.00

Collection Days

Garbage	Recycling	Horticulture
Thursday	Tuesday	Tuesday

Flood and Storm Information

Generated on 7/14/2023 1:58 PM

Flood Insurance Find my flood zone

Community	Panel	Version	Date	Evacuation Zone
120680	0657	F	6/17/2010	A

Address History

Generated on 7/14/2023 1:58 PM

Street Number	Street Name	Unit	City	Zip	Maintenance Date
10420	W TERRY ST		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 7/14/2023 1:58 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	78.00	Front Feet

Appraisal Details (Current Working Values)

Generated on 7/14/2023 1:58 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
0	Vacant Residential	78.00	Front Feet

Generated on 7/14/2023 1:58 PM

Property Data

STRAP: 35-47-25-B1-00600.0470 Folio ID: 10293056

Generated on 7/14/2023 1:59 PM

Owner Of Record - Sole Owner

[Change Address]

SP HOLDINGS OF SW FLORIDA LLC
11150 LIVINGSTON RD
NAPLES FL 34105

Site Address

Site Address maintained by E911 Program Addressing

10430 W TERRY ST
BONITA SPRINGS FL 34135

Property Description

Do not use for legal documents!

PLAN OF RIVERSIDE
PB 8 PG 3
LOT 47

[Tax Map Viewer] [View Comparables]

[Pictometry Aerial Viewer]

Current Working Values

Tax Roll Value Letter   Tax Refund Status

Just	200,378

Attributes

Land Units Of Measure	FF
Units	52.00
Total Number of Buildings	1
Total Bedrooms / Bathrooms	2 / 2.0
Gross Living Area	978
1st Year Building on Tax Roll	1970
Historic Designation	No

Image of Structure

Photo Date May of 2012   View other photos

Last Inspection Date: 07/01/2022

Property Value History

Tax Year	Just	Land	Market Assessed	Capped Assessed	Exemptions	Taxable
1992	33,400	7,640	33,400	33,400	0	33,400
1993	32,690	7,640	32,690	32,690	25,000	7,690
1994	44,440	7,950	44,440	44,440	25,000	19,440
1995	44,000	7,950	44,000	44,000	25,000	19,000
1996	43,730	7,940	43,730	43,730	25,000	18,730
1997	45,220	7,640	45,220	45,040	25,000	20,040
1998	44,950	7,640	44,950	44,950	25,000	19,950
1999	46,460	7,640	46,460	45,670	25,000	20,670
2000	45,880	7,640	45,880	45,880	25,000	20,880
2001	52,930	9,030	52,930	47,260	25,000	22,260
2002	61,760	10,880	61,760	48,010	25,000	23,010
2003	69,160	17,820	69,160	52,090	25,000	27,090
2004	69,910	17,820	69,910	53,080	25,000	28,080
2005	89,200	26,840	89,200	54,680	25,000	29,680
2006	171,230	95,340	171,230	56,320	25,000	31,320
2007	148,180	95,340	148,180	57,720	25,000	32,720
2008	103,840	46,160	103,840	59,460	34,460	25,000
2009	82,670	36,490	82,670	59,510	34,510	25,000
2010	44,586	16,487	44,586	44,586	0	44,586
2011	49,343	16,487	49,343	49,045	0	49,045
2012	52,600	14,508	52,600	52,600	0	52,600
2013	69,106	13,629	69,106	69,106	0	69,106
2014	73,504	13,629	73,504	73,504	0	73,504
2015	92,002	13,410	92,002	80,854	0	80,854
2016	115,235	13,410	115,235	88,939	0	88,939
2017	124,361	13,410	124,361	97,833	0	97,833
2018	114,660	19,785	114,660	107,616	0	107,616
2019	113,857	19,785	113,857	113,857	0	113,857

2020	130,819	19,785	130,819	125,243	0	125,243
2021	127,230	19,785	127,230	127,230	0	127,230
2022	190,258	22,060	190,258	139,953	0	139,953

The **Just** value is the total parcel assessment (less any considerations for the cost of sale). This is the closest value to *Fair Market Value* we produce and is dated as of January 1st of the tax year in question (F.A.C. 12D-1.002).

The **Land** value is the portion of the total parcel assessment attributed to the land.

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(i.e. Market Assessed = Just - Agricultural Exemption)

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(i.e. Taxable = Capped Assessed - Exemptions)

Exemptions / Classified Use (Current)

Generated on 7/14/2023 1:59 PM

No existing exemptions found for this property.

Exemptions / Classifed Use (2022 Tax Roll)

Generated on 7/14/2023 1:59 PM

No exemptions found for this tax year.

Values (2022 Tax Roll)

Generated on 7/14/2023 1:59 PM

Property Values		Attributes	
Just	190,258		FF
Assessed	190,258		52.00
Portability Applied	0		1
Cap Assessed	139,953		2 / 2.0
Taxable	139,953		978
Cap Difference	50,305		1970
		Historic Designation	No

Taxing Authorities

Generated on 7/14/2023 1:59 PM

CITY OF BONITA SPRINGS / BONITA REDEVELOPMENT AREA / 311

Name / Code	Category	Mailing Address
LEE CO GENERAL REVENUE / 044	County	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
LEE COUNTY LIBRARY DIST / 052	Dependent District	LEE COUNTY OFFICE OF MGMT & BUDGET PO BOX 398 FORT MYERS FL 33902-0398
BONITA SPRINGS FIRE DISTRICT / 009	Independent District	BONITA SPRINGS FIRE DISTRICT 27701 BONITA GRANDE DR BONITA SPRINGS FL 34135

LEE CO HYACINTH CONTROL DIST / 051	Independent District	LEE CO HYACINTH CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971
LEE CO MOSQUITO CONTROL DIST / 053	Independent District	LEE CO MOSQUITO CONTROL DIST 15191 HOMESTEAD RD LEHIGH ACRES FL 33971
WEST COAST INLAND NAVIGATION DIST / 098	Independent District	WEST COAST INLAND NAVIGATION DIST 200 MIAMI AVE E VENICE FL 34285-2408
BONITA SPRINGS REDEVELOPMENT AREA / 336	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
CITY OF BONITA SPRINGS / 157	Municipal	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
PUBLIC SCHOOL - BY LOCAL BOARD / 012	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
PUBLIC SCHOOL - BY STATE LAW / 013	Public Schools	LEE COUNTY SCHOOL BOARD BUDGET DEPARTMENT 2855 COLONIAL BLVD FORT MYERS FL 33966
CITY OF BONITA SPRINGS STORMWATER / 387	Special District	CITY OF BONITA SPRINGS 9101 BONITA BEACH RD BONITA SPRINGS FL 34135
FLORIDA GREEN FINANCE AUTHORITY / 358	Special District	SPECIAL DISTRICT SERVICES INC 2501A BURNS RD PALM BEACH GARDENS FL 33410
SFWMD-DISTRICT-WIDE / 110	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-EVERGLADES CONSTRUCTION PROJECT / 084	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406
SFWMD-OKEECHOBEE BASIN / 308	Water District	SFWMD 3301 GUN CLUB RD WEST PALM BEACH FL 33406

Sales / Transactions

Generated on 7/14/2023 1:59 PM

Sale Price	Date	OR Number	Type	Notes	Vacant/Improved
70,100.00	04/30/2012	2012000098647	12		I
58,100.00	03/13/2012	2012000056308	11		I
0.00	02/26/2010	2010000051646	11		I
0.00	11/08/2009	2009000300015	11		I
100.00	10/17/1991	2253/4240	03		I
100.00	10/17/1991	2253/4239	03		I

View Recorded Plat at LeeClerk.org

Use the above link to do a search on the Lee County Clerk of Courts website, using **8** and **3** for the book and page numbers and **Plats Book** for the book type.

Help safeguard your home against property fraud. Sign up for the Lee Clerk's free Property Fraud Alert.

Building / Construction Permit Data

Generated on 7/14/2023 1:59 PM

Permit Number	Permit Type	Date
TRA12-00647-BOS	AC New / Change out	07/13/2012
TRA12-00594-BOS	Electric	07/11/2012
199302426	Residential	03/16/1993
199301198	Fence	02/09/1993

IMPORTANT: THIS MAY NOT BE A COMPREHENSIVE OR TIMELY LISTING OF PERMITS ISSUED FOR THIS PROPERTY.

Note: The Lee County Property Appraiser's Office does not issue or maintain any permit information. The Building / Construction permit data displayed here represents only those records this Office may find necessary to conduct Property Appraiser business. Use of this information is with the understanding that in no way is this to be considered a comprehensive listing of permits for this or any other parcel.

The Date field represents the date the property appraiser received information regarding permit activity; it may or not represent the actual date of permit issuance or completion.

Full, accurate, active and valid permit information for parcels can only be obtained from the appropriate permit issuing agency.

Parcel Numbering History

Generated on 7/14/2023 1:59 PM

Prior STRAP	Prior Folio ID	Renumber Reason	Renumber Date
35-47-25-06-00000.0470	N/A	Reserved for Renumber ONLY	05/06/2000

Location Information

Generated on 7/14/2023 1:59 PM

Township	Range	Section	Block	Lot
47	25E	35	00600	0470

Municipality	Latitude	Longitude
City of Bonita Springs	26.34532	-81.781

Links

View Parcel on Google Maps

View Recorded Plat at LeeClerk.org
Use the above link to do an Official Records search on the Lee County Clerk of Courts website, using 8 and 3 for the book and page numbers.

View Parcel on GeoView

Solid Waste (Garbage) Roll Data

Generated on 7/14/2023 1:59 PM

Solid Waste District	Roll Type	Category	Unit / Area	Tax Amount
001 - Service Area 1	R - Residential Category		1	302.38

Collection Days

Garbage	Recycling	Horticulture
Thursday	Tuesday	Tuesday

Flood and Storm Information

Generated on 7/14/2023 1:59 PM

Flood Insurance Find my flood zone

Community	Panel	Version	Date	Evacuation Zone
120680	0657	F	6/17/2010	A

Address History

Generated on 7/14/2023 1:59 PM

Street Number	Street Name	Unit	City	Zip	Maintenance Date
10430	W TERRY ST		Bonita Springs	34135	12/31/1996 11:11:19 AM

Appraisal Details (2022 Tax Roll)

Generated on 7/14/2023 1:59 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
100	Single Family Residential	52.00	Front Feet

Land Features

Description	Year Added	Units
FENCE - CHAIN LINK - 4 FOOT	1993	110

Buildings

Building 1 of 1

Building Characteristics

Improvement Type	Model Type	Stories	Living Units
99 - Florida Ranch	1 - single family residential	1.0	1
Bedrooms	**Bathrooms**	**Year Built**	**Effective Year Built**
2	2.0	1970	1987

Building Subareas

Description	Heated / Under Air	Area (Sq Ft)
BAS - BASE	Y	978
FOP - FINISHED OPEN PORCH	N	24
FSP - FINISHED SCREEN PORCH	N	96
PTO - PATIO	N	462
UDS - UNFINISHED DETACHED SCREEN PORCH	N	324

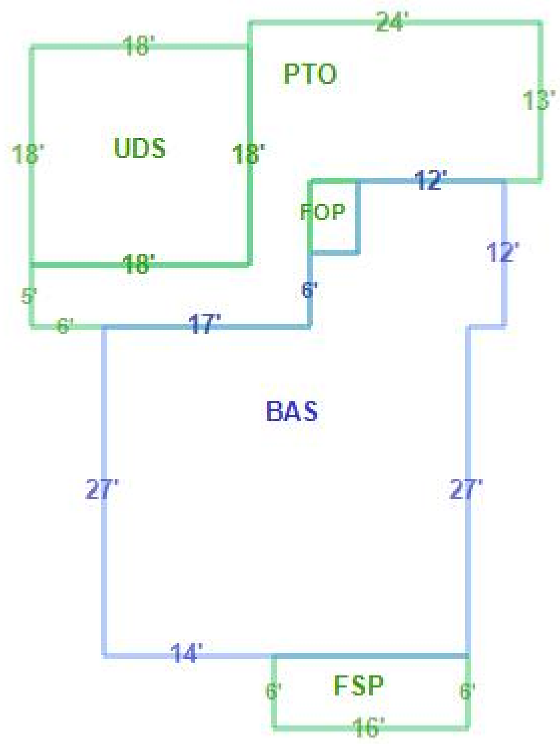
Building Features

Description	Year Added	Units
SHED - FRAME W/FLOOR	1988	200

Building Front Photo

Photo Date: May of 2012

Building Footprint



Appraisal Details (Current Working Values)

Generated on 7/14/2023 1:59 PM

Land

Land Tracts

Use Code	Use Code Description	Number of Units	Unit of Measure
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Land Features

Description	Year Added	Units
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Buildings

Building 1 of 1

Building Characteristics

Improvement Type	Model Type	Stories	Living Units
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Bedrooms	**Bathrooms**	**Year Built**	**Effective Year Built**
2	2.0	1970	1987

Building Subareas

Description	Heated / Under Air	Area (Sq Ft)
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FOP - FINISHED OPEN PORCH	N	24
FSP - FINISHED SCREEN PORCH	N	96
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Building Features

Description	Year Added	Units
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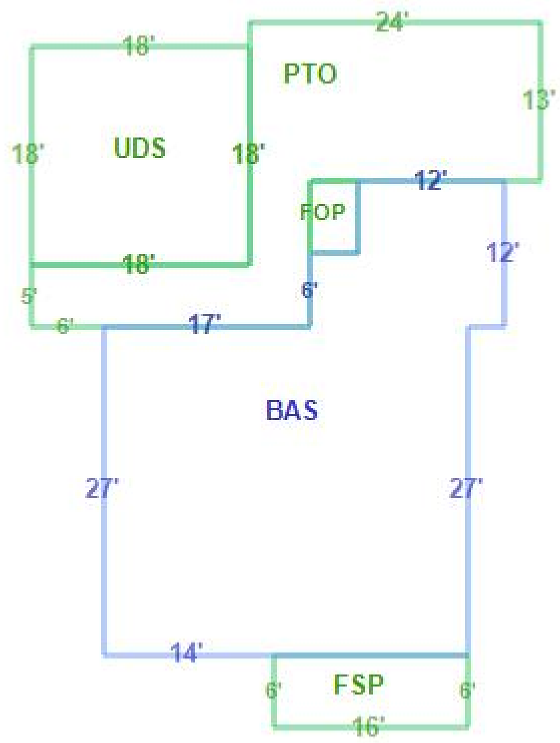
Building Front Photo

Photo Date: May of 2012

Building Footprint



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CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-146
July 19, 2023

REQUESTED MOTION: First Reading of the following Ordinance: AN ORDINANCE OF THE CITY OF BONITA SPRINGS, FLORIDA, AMENDING CHAPTER 24 - FLOOD HAZARD REDUCTION - TO CLARIFY THE DEFINITION OF MARKET VALUE AS APPLIED TO EXISTING BUILDING IN SPECIAL FLOOD HAZARD AREAS; PROVIDING FOR CONFLICTS OF LAW, SEVERABILITY, CODIFICATION AND SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

REQUESTOR: Carly Sanseverino, Staff Attorney; Ayita Lonergan, Floodplain Manager

AGENDA: City Attorney's Items

STRATEGIC PRIORITY: #1 Stormwater Improvement

BACKGROUND:

On August 3, 2022, the City Council adopted Ordinance 22-05 to clarify and update definitions and regulations as necessary to remain in the National Flood Insurance Program (NFIP) and maintain the City's Class 5 status under NFIP's Community Rating System (CRS). The City received written approval from both FEMA and from Florida Division of Emergency Management (FDEM) regarding Ordinance 22-05 and compliance with all applicable requirements.

During the aftermath of Hurricane Ian, differing opinions arose between the affected jurisdictions and various governmental agencies - including the Lee County Property Appraiser's Office, Florida Division of Emergency Management, regional and state FEMA representatives, various Florida floodplain managers, etc. – regarding the calculation of market value for use in the application of FEMA's substantial damage determinations (the 50% Rule). After in-depth discussions, the State has now issued uniform guidance for calculating market value during substantial damage determinations.

The attached ordinance amends the definition of Market Value as directed by the State.

STAFF RECOMMENDATION: Move to second reading.

ATTACHMENTS:

1. Draft Ordinance

REVIEWERS:

City Manager:	Arleen Hunter
City Attorney:	Derek Rooney
City Clerk:	Debra Filipek
Department Director:	John Dulmer

CITY OF BONITA SPRINGS, FLORIDA

ORDINANCE NO. 23-

AN ORDINANCE OF THE CITY OF BONITA SPRINGS, FLORIDA, AMENDING CHAPTER 24 - FLOOD HAZARD REDUCTION - TO CLARIFY THE DEFINITION OF MARKET VALUE AS APPLIED TO EXISTING BUILDING IN SPECIAL FLOOD HAZARD AREAS; PROVIDING FOR CONFLICTS OF LAW, SEVERABILITY, CODIFICATION AND SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida has, in Chapter 166, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the City Council is the governing body in and for the City of Bonita Springs, a municipal corporation in the State of Florida; and

WHEREAS, Lee County was accepted for participation in FEMA's National Flood Insurance Program on September 19, 1984 and the City of Bonita Springs, which incorporated on December 31, 1999, and was accepted for participation in the National Flood Insurance Program on August 16, 2002, and desires to continue to meet the requirements of Title 44 Code of Federal Regulations, Sections 59 and 60, necessary for such participation; and

WHEREAS, since 2018, the City of Bonita Springs has used a fixed adjustment factor applied to tax assessment value in the definition of Market Value that is used for the administration of requirements for certain improvements and repairs of existing building in flood hazard areas; and

WHEREAS, on August 3, 2022, for the purpose of compliance with State and Federal requirements for the City's participation in FEMA's National Flood Insurance Program (NFIP), the City Council adopted Ordinance 22-05 to amend and clarify provisions of the City's Flood Hazard Reduction Ordinance and Ordinance 22-06 to adopt local technical amendments to the *Florida Building Code*; and

WHEREAS, the City is required to transmit such ordinances to the respective State and Federal floodplain management offices for official review to ensure consistency and compliance with the NFIP requirements and Florida Building Code provisions; and

WHEREAS, on August 31, 2022, the City received notice from the Florida NFIP State Coordinator, employed by the Florida Division of Emergency Management (FDEM) Office of Floodplain Management, that the City's Ordinances 22-05 and 22-06 had been reviewed and approved in accordance with the requirements of FEMA's National Flood Insurance Program (NFIP); and

WHEREAS, on September 8, 2022, the City received notice from the Floodplain Management Specialist, employed by FEMA and assigned to Region IV, that the City's Ordinances 22-05 and 22-06 had been reviewed and approved by FEMA to be in compliance with the requirements of the National Flood Insurance Program (NFIP); and

WHEREAS, due to lessons learned by FEMA and FDEM in the aftermath of Hurricane Ian, the City is now required to amend its definition of Market Value as applied to existing buildings in special flood hazard areas in the City; and

WHEREAS, the City of Bonita Springs has determined that is in the public interest to adopt the proposed floodplain management regulations in coordination with the *Florida Building Code* to remain consistent with the National Flood Insurance Program requirements.

THE CITY OF BONITA SPRINGS HEREBY ORDAINS:

Section 1. Recitals Adopted.

The above recitals are true and correct and incorporated herein by reference.

Section 2. Amending the Code of Ordinances.

Section 24-79 of the Bonita Springs Code of Ordinances is hereby amended, with deletions depicted by ~~strikethroughs~~ and additions depicted with <u>underlining</u>, as follows

> *Market value.* The value of buildings and structures, excluding the land and other improvements on the parcel. Market value is the actual cash value (like-kind replacement cost depreciated for age, wear and tear, neglect, and quality of construction) established by a qualified independent appraiser, or tax assessment value <u>adjusted to approximate market value by a factor</u> provided by the <u>Lee County</u> Property Appraiser ~~plus 20 percent~~.

Section 3. Severability.

It is the Council's intent that if any section, subsection, clause or provision of this Ordinance is deemed invalid or unconstitutional by a court of competent jurisdiction, such portion shall be considered a separate provision and shall not affect the remaining provisions of this Ordinance. The Council further declares its intent that this Ordinance would have been adopted if such invalid or unconstitutional provision was not included.

Section 4. Codification and Scrivener's Errors

City Council intends that this Ordinance be made part of the Bonita Springs Code of Ordinances and that sections of this Ordinance can be renumbered or re-lettered and the word "Ordinance" can be changed to "Section", "Article", or some other appropriate word or phrase to accomplish codification, and regardless of whether this Ordinance is ever codified, the Ordinance can be renumbered or re-lettered and typographical errors and clarification of ambiguous wording that do not affect the intent can be corrected with the authorization of the City Manager without the need for a public hearing.

Section 5. Conflicts of Law.

Whenever the requirements or provisions of this Ordinance are in conflict with the requirements or provisions of any other lawfully adopted ordinance or statute, the most restrictive requirements shall apply.

Section 6. Effective Date.

This Ordinance shall take effect immediately upon its adoption.

DULY PASSED AND ENACTED by the City Council of the City of Bonita Springs, Lee County, Florida, this ___ day of _______ 2023.

AUTHENTICATION:

______________________________	______________________________
Mayor Rick Steinmeyer	Michael Sheffield, City Clerk

Approved as to form:

____
City Attorney's Office

Vote:

Bogacz	___	Fullick	___
Carr	___	Purdon	___
Corrie	___	Steinmeyer	___
Forbes	___		

CITY OF BONITA SPRINGS
AGENDA ITEM SUMMARY

Green Sheet No. 23-07-145
July 19, 2023

REQUESTED MOTION: Approve scope of work of the scoping, drafting, and adoption of the State-mandated Comprehensive Plan Amendments, as determined by the City's Evaluation and Appraisal Review (E.A.R.), as well as the scoping of any optional Comprehensive Plan amendments.

REQUESTOR: Arleen M. Hunter, City Manager; Carly Sanseverino, Staff Attorney

AGENDA: City Manager's Items

STRATEGIC PRIORITY: #1 Stormwater Management #2 Transportation #4 Environmental Protection #5 Community Aesthetics #7 Government Transparency #8 Economic Development

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BACKGROUND: On March 15, 2023, in accordance with the Growth Management Act, Council conducted a transmittal hearing regarding the State-required Evaluation and Appraisal Review (EAR) of the City's Comprehensive Plan. The purpose of the EAR process, which occurs every seven years, is to determine whether plan amendments are necessary to reflect changes in state requirements during the cycle. The City properly notified Florida Department of Economic Opportunity of its intent to amend the Comprehensive Plan in accordance with Sec. 163.3191(2), Florida Statutes.

The final report presented to Council by Dr. Margaret Banyan provided a summary of recommendations for amendments to the comprehensive plan. The recommendations are sorted into three categories:

1. **State required.** These are amendments that are "necessary to reflect changes in State requirements;" and these amendments must be completed within one year from the transmittal of the City's E.A.R. determination letter to the FDEO.
2. **Optional.** A detailed evaluation identifying where the comprehensive plan might be updated to reflect changes in local conditions, is referred to in the EAR Report as "optional"; and
3. **No Changes or No Comment.** These are the policies in which the comprehensive plan was evaluated, but no changes were recommended.

The attached scope of work provided by Dr. Banyan, now with the Center for Public Service at Portland State University, includes the scoping, drafting, and adoption of the State-required amendments, as well as the scoping of any Optional amendments the Council may wish to pursue. Once the terms of the Interlocal Agreement are finalized, staff will provide the Master Agreement and Task Order #1 for Council's approval. After the initial scoping contemplated by this Task Order #1, staff will prepare a separate Task Order #2 to provide for the drafting of any desired optional amendments to be included in the final amendment package.

Dr. Banyan will continue to coordinate with FGCU to involve faculty and students throughout the process.

STAFF RECOMMENDATION: Approve the scope of work for Task Order #1 in an amount not to exceed $50,000.

ATTACHMENTS:
1. Draft Phase 2 Scope of Work

REVIEWERS:

City Manager:	Arleen Hunter	City Clerk:	Mike Sheffield
City Attorney:	Derek Rooney		

Task Order 1 - Scope of Services

Section 1. GENERAL SCOPE STATEMENT

The CONSULTANT will provide and perform the following services that constitute the GENERAL SCOPE of the BASIC SERVICES under the covenants, terms, and provisions of this SERVICE PROVIDER AGREEMENT.

Overview
BONITA SPRINGS seeks to amend its comprehensive plan to be consistent with state law and its vision. To accomplish this, the CONSULTANT will develop and propose comprehensive plan language necessary to achieve this goal, including new goals, objectives and policies and amendments to existing goals, objectives and policies. The CONSULTANT anticipates key tasks associated with distinct phases that may occur in a linear or overlapping timeline.

State-Mandated Amendments

Phase 2 focuses on the state-mandated amendments to the City of Bonita Springs Comprehensive Plan as outlined in the 2023 Evaluation and Appraisal Report (2023 EAR).

a) ***Project Initiation.*** Review 2023 EAR and any recent legislation to outline the scope of the required comprehensive plan amendments. Draft comprehensive outline consisting only of state-mandated amendments. Project initiation includes one (1) meeting with city staff.
b) ***City Council and LPA Meeting(s).*** Conduct individual one-on-one meetings with City Council members to communicate the process and the scope of proposed amendments. Prepare and present overview of proposed amendments to the Local Planning Agency (LPA). Participate in City Council meeting for direction on proposed amendments. Revise scope of proposed amendments as needed and directed. Conduct additional individual one-on-one meetings with City Council members following Tasks 2(c) and 2e).
c) ***Draft Amendments.*** Draft goals, objectives, policies, principles, guidelines, standards, strategies, and maps necessary to comply and maintain consistency with state laws. Formatting will be consistent with generally accepted standards for amendments (e.g., underlining and strikethrough). Task includes additional research and stakeholder meetings needed to ensure amendments are consistent with state law and the City's vision.
d) ***Civic Engagement.*** Host no more than two (2) public meetings with stakeholders, business owners, civic groups, and citizens to obtain feedback on state-required amendments. One (1) meeting will be held prior to amendment draft(s) and one (1) meeting after amendments are drafted. Civic engagement outreach efforts will be coordinated with the city staff to ensure maximum access and participation. Revise amendments as needed based upon public input. Additional public meetings are optional and will be charged at a fixed fee rate as described in proposed budget.
e) ***Draft Final Report and Amendment Package.*** Prepare draft final report and amendment package for internal staff review and comment. Report will include a project overview, amendment package, and a summary of feedback from members of the public and City Council. Revise as needed.
f) ***Final Project Report.*** Revise project report to document the amendment process.
g) ***Adopt Amendments.*** Prepare presentation and present draft amendment package to LPA and City Council consistent with State Coordinated Review process; revise project report to respond to LPA and City Council comments. Task includes one (1) LPA transmittal hearing;

and 1 (1) City Council transmittal hearings (first reading); one (1) city council adoption hearings (second reading).

h) ***Department of Economic Opportunity.*** Coordinate with the Department of Economic Opportunity (DEO) consistent with State Coordinated Review process. Update proposed amendment package based upon DEO comments and staff direction.

Scoping Optional Amendments

Optional Amendment Package. The intent of Phase 3 is to create the necessary comprehensive plan amendments to reflect the city's vision and City Council's strategic plan.

a) ***Project initiation/initial data collection and analysis***. Review materials and city vision as identified in the 2023 EAR process. Prepare outline of optional amendments for discussion.

b) ***City Council and LPA Meeting(s).*** Conduct individual one-on-one meetings with City Council members and Local Planning Agency (LPA) members to discuss process, findings, and further refinement of optional amendments scope. Conduct workshop with City Council members to evaluate direction for optional amendments. Revise direction and scope of proposed amendments as directed. Confirm additional optional amendments scope and budget.

Exhibit B- Project Timeline and Budget

Table 1: Project Schedule and Key Deliverables

	Deliverable	Critical Date
Phase 2 (State-Required Amendments and Optional Scoping)		
Scope and direction of state-required amendments	9/4/2023	
Preliminary outline of optional amendments for discussion	9/4/2023	
Proposed Scope of Optional Amendments	9/20/2023	
Phase 3 (Optional Amendments) Agreement & Notice to Proceed		9/20/2023
State-Required Amendments Draft	1/31/2024	
State-Required Amendments Final Report and Amendment Package	2/22/2024	
Amendment package for final adoption	9/30/2024*	
Phase 3 Optional Drafting & Adoption (TBD)		
Optional Amendments Draft	1/31/2024	
Optional Amendments Final Report and Amendment Package	2/22/2024	
Amendment package for final adoption	9/30/2024*	

*State coordinated review process allows for adoption of amendments no later than 180 days following DEO review. Anticipated adoption meeting(s) to be held on 5/1/2024.

CITY OF BONITA SPRINGS Green Sheet No. 23-07-148
AGENDA ITEM SUMMARY July 19, 2023

REQUESTED MOTION: Discussion regarding potential regulations for traffic fatality memorials in public right of ways and direction to staff.

REQUESTOR: Matt Feeney, Assistant City Manager; Tony Backhurst, Director of Neighborhood Services

AGENDA: City Manager's Items

STRATEGIC PRIORITY: #2 Transportation; #3 Community Aesthetics

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BACKGROUND:

On May 3, 2023, Council discussed the existence of fatality memorials in City right of ways and directed staff to investigate the feasibility of implementing a policy to establish a duration for which a memorial should be allowed to remain and to provide authority for removal.

Staff has researched several policies in Florida and nationwide that implement various regulations, site permitting processes, and conditions for removal. From the research, it appears that the City of St. Paul, MN has a policy closely aligned with the ideas expressed by Council. The policy allows the memorial to remain for six months from the date of its discovery or immediately upon certain hazardous or interfering conditions.

Should Council wish to adopt such a policy, staff is seeking direction regarding the parameters that Council would like to see implemented.

STAFF RECOMMENDATION: Council's pleasure.

ATTACHMENTS:

1. City of St Paul, MN policy

REVIEWERS:

City Manager: Arleen Hunter
City Attorney: Derek Rooney
City Clerk: Mike Sheffield
Department Director: Tony Backhurst

City of Saint Paul Department of Public Works

Policy on Removal of Roadside Memorials

Updated March 31, 2022

Background:

Loss of life from a traffic crash or other fatal or serious incident can have a traumatic impact on family and friends of the victim. The City of Saint Paul understands the pain that these events may cause and that some people grieve by placing memorials within a street right of way near the site of the fatal or serious incident. Memorials frequently include flowers, balloons, candles, stuffed animals, signs, glass containers, etc.

The City of Saint Paul also recognizes that placement of roadside memorials can pose potential safety hazards by:

- Obstructing a driver's view
- Distracting a driver's attention
- Endangering the safety of individuals who are erecting or visiting the memorial.
- Presenting obstacles to maintenance crews and adjacent homeowners.

In addition, if left unattended, these memorials can become unsafe, unkempt, and eyesores. Sometimes people will continue to gather at these memorials and leave behind litter and debris which can be dangerous to the general public or the adjacent property owner who has a responsibility to maintain the boulevard. Other objects attached to trees may also damage and possibly kill the tree. At the extreme, gatherings at these memorials can become nuisance activities and can become dangerous not only to the people involved but to pedestrians, neighbors, and other bystanders.

Under state law, a person may not "paint, print, place, or affix any . . . object within the limits of any highway." Minn. Stat. § 160.2715(a)(10). Further, City ordinances do not specifically authorize the placement of signs, markers, tokens, flowers, or other such items for a roadside memorial within the public street right of way. For safety, ordinances require only items that perform a specific function be allowed in the public street right of way.

Moreover, under Minnesota Statutes section 169.34(a)(15), "no person shall stop, stand, or park a vehicle . . . at any place where official signs prohibit parking." City code mirrors this parking prohibition. Sec. 157.01(a)(16). Generally, these state and local prohibitions are meant to protect public safety, prevent interference with routine maintenance operations, and avoid impacts to the free flow of traffic.

Policy:

This policy applies to public right of way operated and maintained by the City of Saint Paul Department of Public Works.

Any roadside memorial placed on public right of way will be removed in accordance with this policy. Roadside memorials will be removed within six months from the time of discovery by the department and may be removed immediately if they interfere with roadway and right of way maintenance, are safety hazards, are in disrepair, or if a complaint is filed.

Upon discovery by the department, the Right of Way Management Division of the Department of Public Works shall notify the residents in the immediate vicinity of the memorial. Such residents will be informed of this policy, given contact information if they have any complaints and asked to notify the department if they know who is responsible for the memorial so that the department may also notify them of the policy.

The St. Paul Public Works Department may, at any time, remove a memorial if it poses a safety concern, negatively impacts traffic or pedestrians, interferes with routine maintenance, or falls into disrepair. Notification of pending removal shall be posted at the memorial site 24 hours prior to removal when feasible.

Tents or other structures shall not be allowed.

A complaint on a specific roadside memorial may be sufficient cause to remove the roadside memorial at any time if:

- The basis of the complaint is specified in a written form with the person's name and contact information.
- The basis of the complaint is communicated via telephone with person's name and contact information.

Complaints must be directed to the Public Works Department (PublicWorks-Info@ci.stpaul.mn.us and 651-266-6129) during normal business hours and to the Police Non-Emergency number after business hours.

Roadside memorials are not allowed on right of way where pedestrians are prohibited and shall be removed immediately.

Roadside memorials are not allowed in medians. In addition, roadside memorials may not be attached to any City owned trees or infrastructure such as light poles, signal poles, electrical cabinets or utility poles, nor can they be attached to objects intended for public use, for example: bike corrals, benches, vehicle charging stations, bus stops etc. Improperly placed memorials shall be removed immediately.

When a memorial is removed, the City will attempt to contact the owner and identify where the contents may be retrieved and in what time frame.

Alternatives to Roadside Memorials in Right of Way:

The Public Works strongly encourages grieving parties who wish to place a memorial near the site of a fatal incident to work with the adjoining landowner to designate an appropriate location outside of the roadway right of way, for placement of a limited duration memorial. Another option would be to pursue a memorial (bench, tree, or paver) under various programs offered by the Parks and Recreation Department. Please contact the Department of Parks and Recreation at 651-266-6400 for more information.

Author/contact for more information: Eriks V. Ludins

Web site: https://www.stpaul.gov/departments/public-works/right-way

Approved:

Date/Effective Date: 3/31/22

Eriks V. Ludins, P.E.
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Right of Way Management Division Manager
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Adopted April 22, 2011
Revised January 16, 2015
Revised March 31, 2022